

## Title 4

## REVENUE AND FINANCIAL REGULATION\*

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## \*Cross-References:

Open space taxation current use assessment, see K.C.C. chapter 20.36.  
 Boat tax, see K.C.C. chapter 12.45.





**Chapter 4.04**  
**BUDGETING AND REPORTING SYSTEM**

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**I. PURPOSE**

**4.04.010 Purpose of chapter.** This chapter is to establish a fiscally sound budgeting and reporting system under which all county activities shall be administered, and to assure coordination exists between those persons and organizations who are responsible for the operation of the fiscal system. Policies and guidelines stated herein are conceived to assure that the most advanced budgeting and reporting techniques are used by the county for the present and the future. (Ord. 620 § 2, 1970).

**II. BUDGETING SYSTEM**

**4.04.020 Definitions.** The following terms as used in this chapter shall, unless the context clearly indicates otherwise, have the respective meanings herein set forth.

A. **ACQUISITION OF RIGHT OF WAY/LAND ACQUISITION.** Funds budgeted for the purchase of property rights, excluding county force charges of the real property division.

B. **ADOPTED.** Approval by council motion or ordinance.

C. **ART.** Funds budgeted for the 1% for Art program pursuant to K.C.C. 4.40 or any amendment thereto or as otherwise provided by ordinance for a public art program.

D. **AGENCY.** Every county office, officer, each institution, whether educational, correctional or other, and every department, division, board and commission, except as otherwise provided in this chapter.



E. ALLOCATION. A part of a lump sum appropriation which is designated for expenditure by specific organization unit and/or specific purposes.

F. ALLOTMENT. A part of an appropriation which may be encumbered or expended during an allotment period.

G. ALLOTMENT PERIOD. A period of time less than a fiscal year in length during which an allotment is effective.

H. APPROPRIATIONS. An authorization granted by the council to make expenditures and to incur obligations for specific purposes.

I. APPROPRIATION ORDINANCE. That ordinance which establishes the legal level of appropriation for a fiscal year.

J. BUDGET. A proposed plan of expenditures for a given period or purpose and the proposed means for financing these expenditures.

K. BUDGET DOCUMENT. A formal, written, comprehensive financial program presented by the executive to the council.

L. CIP. Capital Improvement Program.

M. CIP EXCEPTIONS NOTIFICATION. A letter transmitted to the chair of the council finance committee, or its successor committee, which describes changes to an adopted CIP project's scope and/or schedule or total project cost and, with the exception of schedule changes, shall be sent in advance of any action.

N. CONSTRUCTION. Funds budgeted for CIP project construction including contract construction, contract inspection and testing and, as appropriate, construction tasks performed by county forces.

O. CONTINGENCY. Funds budgeted for unanticipated CIP project costs associated with any other project activities.

P. CONTRACTED DESIGN, PRELIMINARY ENGINEERING. Funds budgeted for activities of a contract nature associated with all CIP project phases through bid advertising. Included are contracts for feasibility studies, planning, studies, preliminary design, construction drawings, bid specifications and on-site inspections.

Q. COUNTY FORCE DESIGN. Funds budgeted for CIP project design or design review by county personnel.

R. COUNTY FORCE RIGHT OF WAY. Funds budgeted for real property costs associated with CIP land acquisition.

S. COST ELEMENTS. CIP budgeting activities related to construction, contracted design, preliminary engineering, acquisition of right of way, equipment and furnishings, contingency, artistic furnishings, county force design, county force right of way, project administration or other activities as provided by the council.

T. COUNCIL. The county council of King County.

U. DEFICIT. The excess of expenditures over revenues during an accounting period, or an accumulation of such excesses over a period of years.

V. EQUIPMENT AND FURNISHINGS. All costs for the purchase of equipment and furnishings associated with CIP project construction.

W. EXECUTIVE. The King County executive, as defined by Article 3 of the King County Charter.

X. EXPENDITURES. Where the accounts are kept on the accrual basis or the modified accrual basis, the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provisions for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, actual cash disbursements for these purposes.

Y. CAPITAL IMPROVEMENT PLAN. A plan that establishes the capital improvements required to implement an approved operational master plan. This plan should extend over a minimum period of six years to define long range capital improvement requirements and the annual capital improvements budget for a user agency. The capital improvement plan shall include the following elements, where applicable:

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1. general program requirements that define the development scope for specific sites or facilities;
2. general space and construction standards;
3. prototype floor plans and prototype facility designs for standard improvements;
4. space requirements based on the adopted county space plan;
5. initial, and life cycle cost, of alternative facilities and locations including lease and lease/purchase approaches;
6. approximate location of planned capital improvements;
7. general scope and estimated cost of infrastructure;
8. a schedule, that extends over a minimum of six years, for the implementation of projects included in capital improvement plans, based on overall user agency priorities and projected available revenue;

The user agency shall prepare elements 1, 4, 6 and 8 of this plan. The implementing agency shall prepare elements 2, 3, 5 and 7 of this plan.

The six-year budget schedule included in the capital improvement plan shall be updated annually in conjunction with the capital budget adoption process.

Z. **PROJECT PROGRAM PLAN.** A plan, primarily in written narrative form, that describes the overall development concept and scope of work for a building, group of buildings or other facilities at a particular site. The complexity of the project program plan will vary based upon the size and difficulty of the program for a particular site. When the plan includes projects that are phased over time, each phase shall have an updated Project program plan prepared by the user agency prior to project implementation.

The project program plan shall be prepared by the user agency with assistance from the implementing agency. The program plan: describes the user agency program requirements for a specific building or site; provides the basis for these requirements; and identifies when funds for the implementation of the capital projects will be provided. The program plan shall elaborate on the general program information provided in the operational master plan and the capital improvement plan. The plan shall also describe user agency programs, how these programs would fit and function on the site, and the general recommendation of the user agency regarding the appearance of the building or site. This plan shall indicate when a site master plan is required for a project.

AA. **SITE MASTER PLAN.** A plan prepared by the implementing agency, with input from the user agency, that describes, illustrates and defines the capital improvements required in order to provide user agency program elements. The site master plan shall include preliminary information regarding, at a minimum:

1. site analysis, including environmental constraints;
2. layout, illustration, and description of all capital improvements;
3. project scopes and budgets;
4. project phasing; and
5. operating and maintenance requirements.

The site master plan shall be approved by the user agency and the implementing agency prior to submittal to the executive and council for approval.

BB. **CAPITAL PROJECT.** A project with a scope that includes one or more of the following elements: acquisition of a site and/or existing structure, program or site master planning, design and environmental analysis, construction, major equipment acquisition, reconstruction, demolition or major alteration of a capital asset. A capital project shall include: a project program plan, scope, budget by task, and schedule. The project budget, conceptual design, detailed design, environmental studies, and construction elements of a project shall be prepared or managed by the Implementing Agency.

CC. **FINANCIAL PLAN.** A summary by fund of planned revenues and expenditures, reserves and undesignated fund balance.

DD. **FUND.** An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other resources together with related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

EE. FUND BALANCE. The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

FF. IMPLEMENTING AGENCY. The appropriate department and division responsible for the administration of CIP projects.

GG. LAPSE OF APPROPRIATION. An automatic termination of an appropriation.

HH. OBJECT OF EXPENDITURE. A grouping of expenditures on the basis of goods and services purchased (e.g., salary and wages).

II. OPERATIONAL MASTER PLAN. A comprehensive plan for an agency setting forth how the organization will operate now and in the future. It shall include the analysis of alternatives and their life cycle costs to accomplish defined goals and objectives, performance measures, projected workload, needed resources, implementation schedules, and general cost estimates. This plan shall also address how the organization would respond in the future to changed conditions.

JJ. PROGRAM. The definition of resources and efforts committed to satisfying a public need. The extent to which the public need is satisfied is measured by the effectiveness of the process in fulfilling the needs as expressed in explicit objectives.

KK. PROJECT ADMINISTRATION. Funds budgeted for all county costs associated with administering design and construction contracts on CIP projects.

LL. PUBLIC NEED. Those public services found to be required to maintain the health, safety, and well being of the general citizenry.

MM. QUARTERLY BUDGET REPORT. A report prepared quarterly by the chief budget and strategic planning officer for major operating and capital funds which presents executive revisions to the adopted financial plan or plans and identifies significant deviations in agency workload from approved levels and identifies potential future supplemental appropriations with a brief discussion of the rationale for each potential supplemental.

NN. REGULATIONS. The policies, standards and requirements, stated in writing, designed to carry out the purposes of this chapter, as issued by the executive and which shall have the force and effect of law.

OO. REAPPROPRIATION. Authorization granted by the council to expend the appropriation for the previous fiscal year for capital programs only.

PP. REVENUE. The addition to assets which does not increase any liability, nor represent the recovery of an expenditure, nor the cancellation of certain liabilities on a decrease in assets nor a contribution to fund capital in enterprise and intragovernmental service funds.

QQ. SCOPE CHANGE. Except in the case of Roads CIP projects, a CIP project's scope is changed if total project cost increases by 10% or by fifty thousand dollars, whichever is less. A Roads CIP project's scope is changed if the total project cost increases by 15%.

RR. USER AGENCY. The appropriate department, division, office or section to be served by any proposed CIP project.

SS. CHIEF BUDGET AND STRATEGIC PLANNING OFFICER. The individual designated by the executive to perform the budgeting and strategic planning functions assigned to the executive under K.C.C. 2.16.

TT. Roads CIP Project. Roads capital projects that are allocated in the adopted six-year Roads CIP and are appropriated at the Roads CIP fund level in accordance with K.C.C. 4.04.270.

UU. Major Widening Project. Any Roads CIP Project adding at least one through lane in each direction. (Ord. 13035 § 1, 1998; Ord. 12076 § 2, 1995).

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**4.04.030 Contents of the budget document.** The budget documents shall include, but not be limited to, data specified in this chapter.

A. THE BUDGET. The budget shall set forth the complete financial plan for the ensuing fiscal year showing planned expenditures, and the sources of revenue from which they are to be financed.

1. Revenues. The budget document shall include the following:

- a. estimated revenue by fund and by source from taxation;
- b. estimated revenues by fund and by source other than taxation;
- c. actual receipts for first six months (January 1 - June 30) of the current fiscal year;
- d. actual receipts for the last completed fiscal year by fund and by source;
- e. estimated fund balance or deficit for current fiscal year by fund;
- f. and such additional information dealing with revenues as the executive and council shall deem pertinent and useful.

2. Expenditures. The budget document shall include the following:

- a. tabulation of expenditures in a comparable form by fund, program project, and/or object of expenditure for the ensuing fiscal year;
- b. actual expenditures for the first six months (January 1 - June 30) of the current year;
- c. actual expenditures for the last completed fiscal year;
- d. the appropriation for the current year;
- e. and such additional information dealing with expenditures as the executive and council shall deem pertinent and useful.

3. Capital Improvement Program. All capital improvement projects and appropriations shall be authorized only by inclusion in the annual council adopted CIP or any amendment thereto. A bond ordinance is not an appropriation for capital projects. The capital improvement section of the budget shall include:

- a. estimated expenditures for at least the next six fiscal years by program;
- b. expenditures planned for current, pending, or proposed capital projects during the fiscal year, classified according to proposed source of funds whether from bonds, or other local, state, federal, and/or private sources;
- c. an alphabetic index to enable quick location of any project contained therein;
- d. a discrete number for each project which shall serve to identify it within the capital budget document, and all accounting reports;
- e. estimated net annual operating costs associated with each project upon completion or in cases where operating costs are negligible or incalculable, a statement to that effect;
- f. an identification of all CIP projects by council district in which they are located;

- g. CIP projects funded in the budget year shall be presented in a separate section of the budget, or otherwise distinctively identified from five year CIP program of future planned projects and any previously funded projects, provided however, that Roads CIP projects shall be presented in the six-year Road CIP program, and the appropriation for Roads projects shall be made at the Roads CIP fund level in accordance with 4.04.270;

- h. in addition to schedule requirements, a statement of purpose and estimated total cost for each project for which expenditures are planned during the ensuing fiscal year;

- i. the original project cost estimate which shall remain fixed from year to year. This original cost estimate shall be included in the capital budget document. A project record, separate from the budget document, shall be provided which identifies the original project cost estimate and any subsequent changes thereto by cost element and revenue source as approved in the budget document or any amendment thereto;

- j. an enumeration of revised project cost estimates;
- k. funds actually expended for projects as of June 30th of the current year;
- l. funds previously authorized for the project;
- m. anticipated specific cost elements within each project; however, the executive is authorized to transfer funds between specific activities within the same project provided that, these transfers will not result in a necessary increase to the total project budget. A change in scope of a project constitutes a revision. A CIP project scope change shall be included in the CIP Exceptions Notification if total project costs increase by 10% or by fifty thousand dollars, whichever is less; or if the schedule deviates by three months. For parks CIP projects, a CIP Exceptions Notification shall be transmitted in advance to the chair of the council finance committee, or its successor committee, when fifty thousand dollars or more or funds in excess of 10% or more of total project costs, whichever is less, are to be transferred from a contingency project to a CIP project. For Roads CIP projects, a CIP Exceptions Notification shall be transmitted in advance to the council transportation chair when contingency funds in excess of 15% or more of total project costs are to be transferred.

- n. individual allocations by cost element for each capital project;
- o. when a single fund finances both operating expenses and capital projects, there shall be separate appropriations therefrom for the operating and the capital sections of the budget.

B. GENERAL. 1. Budget Message. The budget message shall explain the budget in fiscal terms and in terms of goals to be accomplished and shall relate the requested appropriation to the comprehensive plan of the county.

2. Proposed Estimates. The total proposed expenditures shall not be greater than the total proposed revenue; provided, that this requirement shall not prevent the liquidation of any deficit existing on the effective date of this chapter.

3. Budgeting Fund Balances. If the estimated revenues in the current expense, special revenue, or debt service funds for the next ensuing fiscal period, together with the fund balance for the current fiscal period exceeds the applicable appropriations proposed by the executive for the next ensuing fiscal period, the executive shall include in the budget document recommendations for the use of said excess for the reduction of indebtedness, for the reduction of taxation or for other purposes as in his/her discretion shall serve the best interests of the county.

4. Anticipated Deficits. If, for any applicable fund, the estimated revenues for the next ensuing period plus fund balance shall be less than the aggregate of appropriations proposed by the executive for the next ensuing fiscal period, the executive shall include in the budget document his/her proposals as to the manner in which the anticipated deficit shall be met, whether by an increase in the indebtedness of the county, by imposition of new taxes, by increase of tax rate or in any like manner.

C. SUPPORTING DATA. 1. Justification for revenues and expenditures shall be presented in detail when necessary to explain changes of established practices, unique fiscal practices and new sources of revenue or expenditure patterns or any data the executive deems useful to support the budget. The following are included:

- a. inclusion of nonbudgeted departments and programs expenditures and revenues, i.e., intragovernmental service funds;
- b. inclusion of historical and projected agency workload information;
- c. inclusion of brief explanation of existing and proposed new programs, as well as the purpose and scope of agency activities.

2. Capital improvement program data shall include but not be limited to the following:

- a. the streets and highway programming process shall specify priorities, guide route establishments, select route design criteria and provide detailed design information for each road or bridge project.

D. Roads CIP Development Process:

1. The department of transportation shall submit a request for CIP project funding, which shall specify project funding levels on a project by project basis, but which shall be appropriated at the Road CIP fund level, stated as an aggregate of individual projects for the budget year in question in accordance with K.C.C. 4.04.270. The chief budget and strategic planning officer shall annually review and forecast recommended roads CIP projects to the executive.

2. For projects where a determination of environmental significance has been made pursuant to the State Environmental Policy Act Amendments of 1983, a study or environmental impact statement or declaration of no significant impact will be prepared by the responsible official. In order for a determination of environmental significance to be made, the proposal should be at a sufficient stage of contemplation or planning that its principal features can be reliably identified in terms of alternative locations, size, quantities of natural resources involved, changes in land use and general areas of the community and population that may be affected.

3. Inclusion of other data which the executive and council deem necessary which may include objects of expenditure and other expenditures categories. (Ord. 13035 § 2, 1998: Ord. 12076 § 3, 1995).

**4.04.040 Preparation and administration of budget.** A. PREPARATION AND DISTRIBUTION. The council and executive shall execute the responsibilities outlined below in order to accomplish the preparation and distribution of the budget and budget document.

1. Role of the Executive.

a. submission of Agency Requests. At least one hundred thirty-five days prior to the end of the fiscal year, all agencies shall submit to the executive information necessary to prepare the budget.

b. executive Budget Hearings. Prior to presentation to the council, the executive may provide for hearings on all agency requests for expenditures and revenues to enable him to make determinations as to the need, value or usefulness of activities or programs requested by agencies. The executive may require the attendance of proper agency officials at such hearings, and it shall be their duty to disclose such information as may be required to enable the executive to arrive at final determinations.

c. submission of Executive Budget. The executive shall prepare and present an annual budget and budget message to the council no later than seventy-five days prior to the end of the fiscal year. Copies of the budget and budget message shall be delivered to the clerk and each councilmember.

d. submission of Proposed Appropriation Ordinance. The executive shall prepare and present a proposed appropriation ordinance not later than seventy-five days prior to end of the fiscal year. The proposed appropriation ordinance shall specify by fund, program, project and/or agency the expenditure levels for the ensuing budget year.

e. availability to the Public. Prior to the public hearing on the budget, the budget message and supporting tables shall be furnished to any interested person upon request, and copies of the budget shall be furnished for a reasonable fee as established by ordinance and shall be available for public inspection.

f. additional Information to be Submitted to the Council. Seven days prior to the presentation of the annual budget and budget message to the council, the chief budget and strategic planning officer shall submit to the council copies of all agency and departmental budget requests, and departmental and divisional work programs.

2. Role of the Council.

a. Review of the Executive Budget. The council shall review the proposed appropriation ordinance and shall make any changes or additions it deems necessary except the council shall not change the form of the proposed appropriation ordinance submitted by the executive.

b. Legislative Budget Hearings. The council shall then announce and subsequently hold a public hearing or hearings as it deems necessary.

c. Appropriation. Upon completion of the budget hearings, the council shall by ordinance adopt an appropriation granting authority to make expenditures and to incur obligations, and the council may attach an accompanying statement specifying legislative intent.

3. Printing and Distribution of the Budget. The chief budget and strategic planning officer shall be responsible for the printing and distribution of the executive proposed budget and final adopted budget.

**B. ADMINISTRATION OF THE BUDGET.****1. Allotment and Work Program.**

a. Establishment of Allotments. Within thirty days after adoption of the appropriation ordinance, all agencies shall submit to the executive a statement of proposed expenditures at such times and in such form as may be required by the executive, provided that the council is not required to submit an allotment. The statement of proposed expenditures shall include requested allotments of appropriations for the ensuing fiscal period for the department or agency concerned by either program, project, object of expenditure or combination thereof and for such periods as may be specified by the executive.

The executive shall review the requested allotments in light of the department's or agency's plan of work, and may revise or alter requested allotments. The aggregate of the allotments for any department or agency shall not exceed the total of appropriations available to the department or agency concerned for the fiscal period.

b. Revision of Allotments. If at any time during the fiscal period the executive ascertains that available revenues for the applicable period will be less than the respective appropriations, the executive shall revise the allotments of departments or agencies funded from such revenue sources to prevent the making of expenditures in excess of revenues. To the same end, the executive is authorized to assign to, and to remove from, a reserve status any portion of a department or agency appropriation which in the executive's discretion is not needed for the allotment. No expenditure shall be made from any portion of an appropriation which has been assigned to a reserve status except as provided in this section.

2. Review of Pay and Classification Plans. The executive shall periodically review any pay and classification plans, and changes thereunder, for fiscal impact, and shall recommend to the council any changes to such plans; provided, that none of the provisions of this subsection shall affect merit systems of personnel management now existing or hereafter established by ordinance relating to the fixing of qualification requirements for recruitment, appointment, promotion or reclassification of employees of any agency.

3. Transfer of Appropriations between Agencies. During the last quarter of the fiscal year, the council when requested by the executive may adopt an ordinance to transfer appropriations between agencies; but a capital project shall not be abandoned thereby unless its abandonment is recommended by the department or agency responsible for planning.

**4. Lapsing of Appropriation.**

a. Unless otherwise provided by the appropriation ordinances and as set forth herein, all unexpended and unencumbered appropriations in the current expense appropriation ordinances shall lapse at the end of the fiscal year. As used in this subsection, "current expense appropriations" include all non-capital budget appropriations.

b. A portion of any such appropriations may be carried forward into the subsequent fiscal year as part of a savings incentive program administered by the chief budget and strategic planning officer and calculated as follows:

(1) The amount to be carried forward shall be one-half of the unexpended and unencumbered current expense appropriations which exceed underexpenditure requirements established for the year by the chief budget and strategic planning officer, and exceed any loss of grant, contract or similar revenues, which are dedicated to fund the activities supported by the applicable appropriations. These amounts must result from efficiencies and other management measures; and

(2) The calculated amount shall exclude appropriations requested in the subsequent fiscal year to pay for goods or services planned to be purchased during the current fiscal year, but neither delivered nor paid for during the current fiscal year.

c. Amounts carried forward as set forth in this subsection shall be expended to improve productivity and service quality. Authorized uses include, but are not limited to, the acquisition of equipment, testing new service delivery systems and training, so long as such uses do not create recurring, annual obligations beyond minor equipment maintenance costs and are consistent with any applicable county automation standards and plans.

d. By May 1st of each year, the executive shall submit to the council a report describing the amount of savings each agency has carried forward from the prior fiscal year.

e. An appropriation in the capital budget appropriations authorization shall be canceled at the end of the fiscal year, unless the executive submits to the council the report of the final year end reconciliation of expenditures for all capital projects on or before March 1st of the year following the year of the appropriation, and each year thereafter in which the appropriation remains open.

5. Current Expense Opportunity Fund. There is hereby created the current expense opportunity fund. Contributions to the fund shall be made pursuant to the formula contained in this subsection, or by direct appropriation.

a. Source of Funds. The amount deposited in the current expense opportunity fund shall be one-half of the unexpended and unencumbered current expense appropriations which exceed underexpenditure requirements established for the year by the office of financial management, and exceed any loss of grant, contract or similar revenues, which are dedicated to fund the activities supported by the applicable appropriations. The calculated amount shall exclude appropriations requested in the subsequent fiscal year to pay for goods or services planned to be purchased during the current fiscal year, but neither delivered nor paid for during the current fiscal year. The funds deposited in the current expense opportunity fund shall be equal to the funds made available to the savings incentive program.

b. Use of Funds. The executive may recommend, subject to appropriation, the expenditure of the current expense opportunity funds in the annual budget submittal or in supplemental spending requests.

6. When Contracts and Expenditures Prohibited.

a. Except as provided in paragraph B6 of this section, no agency shall expend or contract to expend any money or incur any liability in excess of the amounts appropriated. Any contract made in violation of this section shall be null and void; any officer, agent or employee of the county knowingly responsible under such a contract shall be personally liable to anyone damaged by this action. The council when requested to do so by the executive may adopt an ordinance permitting the county to enter into contracts requiring the payment of funds from appropriations of subsequent fiscal years, except that the executive may enter into grant contracts, as provided by paragraph B7 of this section.

b. The term of a lease or agreement for real or personal property shall not extend beyond the end of a calendar year unless:

(1) funding for the entire term of that lease or agreement is included in a capital appropriation ordinance; or

(2) such lease or agreement includes a cancellation clause under which the lease or agreement may be unilaterally terminated for convenience by the county and costs associated with such termination for convenience, if any, shall not exceed the appropriation for the year in which termination is effected; or

(3) such lease or agreement is authorized by ordinance for such periods and under such terms as the county council shall deem appropriate.

c. Real property shall not be leased to the county for more than one year unless it is included in a capital appropriation ordinance.

d. Nothing in this section shall prevent the making of contracts or the spending of money for capital improvements, nor the making of contracts of lease or for service for a period exceeding the fiscal period in which such contract is made, when such contract is permitted by law.

7. Grant Contracts. The executive may enter into contracts to implement grants awarded to the county prior to the appropriation of grant funds, including appropriations that must be made in future years, if the council has received prior notice of the grant application and if either of the following conditions are met: all of the funds to be appropriated under the contract will be from the granting agency; or all financial obligations of the county under the contract are subject to appropriation. (Ord. 12685 § 1, 1997; Ord. 12045 § 23, 1995).

**4.04.045 Overhead cost allocation policy.** The following policies shall guide the development and implementation of the county's overhead cost allocation plan for allocating current expense costs to other county funds:

A. The current expense fund may allocate costs to other county funds if it can be demonstrated that other county funds benefit from services provided by current expense funded agencies.

B. Wherever possible, the current expense cost to be allocated shall equal the benefit received by the county fund receiving the charge.

C. Recognizing that many current expense services are indirect and not easily quantifiable, overhead charges may be estimated.

D. Estimated overhead charges shall be calculated in a fair and consistent manner, utilizing a methodology which best matches the estimated cost of the services provided to the actual overhead charge.

E. The overhead allocation calculation formulae adopted by the council shall be established prior to budget balancing and shall be utilized by the executive to develop the executive proposed budget. The adopted formulae shall not be modified by the executive without council approval.

F. By May 31, 1993, and every year thereafter, the executive shall submit the proposed methodology for the overhead cost allocation plan to the council for review and approval. The proposed overhead cost allocation plan methodology shall adhere to the policies set forth in this chapter. (Ord. 10772 § 1, 1993).

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### III. REPORTING SYSTEM

**4.04.050 Definitions.** The following terms as used in this chapter shall, unless the context clearly indicates otherwise, have the respective meanings set forth in this section.

**A. MANAGEMENT AUDIT.** A review of the management practices and procedures used in an agency.

**B. POST-AUDIT.** An audit made after the transactions to be audited have taken place and have been recorded or have been approved for recording by designated officials, where required.

**C. ALLOTMENT PLAN.** A fiscal management plan which divides each County agency's program element budget into quarterly increments, reflecting the cyclical or seasonal pattern of expenditures, for the purpose of identifying over and under expenditures throughout the year.

**D. ALLOTMENT RESERVE ACCOUNT.** An account established in each Council appropriated program for the purpose of reserving excess quarterly allotments.

**E. FISCAL NOTE.** A report identifying the fiscal impact of a motion or ordinance which would directly or indirectly increase or decrease revenues or expenditures incurred by King County. (Ord. 5523 § 1, 1981: Ord. 4901 § 1, 1980: Ord. 620 § 4, (part), 1970).

**4.04.060 Types of reports available. A. COUNTY ANNUAL REPORT.** The county executive shall annually cause to be prepared and published a comprehensive financial report covering all funds and financial transactions of the county during the preceding fiscal year.

**B. MANAGEMENT FISCAL REPORTS.** The county auditor shall periodically prepare and publish the results of examinations performed by his office of the effectiveness and efficiency of the operation of county agencies.

**C. ANNUAL POST AUDIT REPORT.** The Office of the State Auditor, Division of Municipal Corporations, annually issues the results of their examination of the financial affairs and transactions of the county.

**D. BUDGET ALLOTMENT PLAN.** 1. By February 1st of 1982 and each year thereafter the Executive shall develop and transmit to the Council an allotment plan for each County agency based on the budget adopted by the Council as required in Section 410 of the Charter.

2. Within five weeks after the end of each quarter the Executive shall notify the Council of those agencies whose expenditures have deviated from the quarter's allotment by five percent. For those agencies which have exceeded that quarter's allotment by five percent the Executive shall propose an expenditure plan designed to eliminate the need for a budget increase and/or identify the source and amount of a proposed supplemental appropriation.

3. At the end of each quarter all allotted but unexpended funds which exceed five percent of that quarter's allotment for each Council appropriated program shall be transferred to the appropriate allotment reserve account. Within five weeks of the end of each quarter the Executive shall inform the Council of all transfers of allotted but unexpended funds to and/or from each allotment reserve account.

4. This ordinance shall not apply to individual C.I.P. projects approved by the Council. (Ord. 5523 § 2, 3, 4, 5, 1981: Ord. 620 § 4 (part), 1970).

**4.04.070 Other reports.** County agencies shall prepare other reports when requested by motion of the council and concurred in by the county executive. (Ord. 620 § 4 (part) 1970).

**4.04.075 Fiscal note procedure.** A. The chief budget and strategic planning officer shall establish a procedure for the preparation of fiscal notes on the expected impact of motions or ordinances which will increase or decrease county revenues or expenditures. Such fiscal notes shall document the impact of proposed legislation for the current fiscal year and a cumulative forecast for each of the succeeding three fiscal years. The chief budget and strategic planning officer shall coordinate the development of fiscal notes with all affected agencies. Fiscal notes shall be attached to all legislation transmitted by the executive, provided, that a fiscal note may not be required when the executive certifies in writing that the subject legislation has no significant fiscal impact on the operating and/or capital budget.

B. The fiscal note form used by the chief budget and strategic planning officer shall be the form approved by the council.

C. All fiscal notes shall contain:

1. A brief descriptive title of the motion or ordinance.
2. An estimate of revenue impact of the subject motion or ordinance. Revenue impact shall be displayed for the current fiscal year and the three subsequent fiscal years.
3. An estimate of the expenditure impact of the subject motion or ordinance on the operating and/or capital budget. Expenditure impact shall be displayed for the current fiscal year and the three subsequent fiscal years. This section shall present a detailed breakdown of the anticipated expenditure by fiscal year.
4. An explanation of how the revenue or expenditure impacts were developed. This section shall include, but not be limited to quantifiable data which illustrates a significant workload increase or decrease caused by adoption of the subject motion or ordinance; major assumptions made in preparing the fiscal note and indicate whether passage of the subject motion or ordinance was anticipated in the current fiscal year's annual budget.

D. The chief budget and strategic planning officer shall also provide a fiscal note on any legislative proposal requested by a councilmember. Such fiscal note shall be returned to the requesting councilmember and the council clerk's office for distribution to all councilmembers and attachment to the proposed motion or ordinance within five working days. The lack of any fiscal note shall not affect the validity of any motion or ordinance adopted by the council. (Ord. 12076 § 4, 1995).

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#### IV. CONSTITUTIONALITY: CONFLICTS WITH FEDERAL LAW

**4.04.080 Constitutionality.** If any section, subsection, paragraph, sentence, clause or phrase of the ordinance codified herein is for any reason held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of the ordinance codified herein, it being herein expressly declared that the ordinance codified herein and each section, subsection, paragraph, sentence, clause and phrase thereof would have been adopted irrespective of the fact that any one or more other sections, subsections, paragraphs, sentences, clauses or phrases be declared invalid or unconstitutional. (Ord. 620 § 5 (part), 1970).

**4.04.090 Federal law controlling.** If any part of the ordinance codified herein is found to be in conflict with federal requirements which are a prescribed condition to the allocation of federal funds to the county, such conflicting part of the ordinance codified herein is declared to be inoperative solely to the extent of such conflict and with respect to the agencies directly affected, and such finding or determination shall not affect the operation of the remainder of the ordinance codified herein in its application to the agencies concerned. The rules and regulations under the ordinance codified herein shall meet federal requirements which are a necessary condition to the receipt of federal funds by the county. (Ord. 620 § 5 (part), 1970).

**4.04.100 Agencies excluded.** The provisions of this chapter shall not apply to the operating budget and capital budgets of CIP projects exempted from Title 4 of this Code of the Harborview Medical Center. (Ord. 10563 § 1, 1992; Ord. 6818 § 13, 1984)

#### V. CAPITAL IMPROVEMENT PROGRAM

**4.04.200 Executive responsibilities.** A. The executive shall be responsible for the implementation of all CIP projects pursuant to adopted project budgets and schedules, provided however, that Road CIP projects may be implemented in accordance with the Roads capital improvement budgeting procedures set forth in K.C.C. 4.04.270. At least fifteen days prior to advertising for construction bids for any capital project, the council chair and councilmembers in whose district construction will take place shall be notified. The notification shall include project identification, advertising dates, and a summary description of the work to be performed, provided, that failure to comply with this provision shall not delay bid advertisement.

B. The executive shall be responsible for implementation of council adopted CIP projects to ensure their completion on schedule and within adopted budgets, provided however, that Roads CIP projects may be reprogrammed in accordance with the provisions of K.C.C. 4.04.270. The budget for each Roads CIP project shall not exceed by more than 15% the amount specified for that project in the adopted six-year Roads CIP, except when such amount is modified by ordinance or in accordance with the CIP Exceptions Notification process.. The executive shall select consultants soliciting work on all CIP projects. The executive shall implement the provisions of this section by the establishment of rules and procedures that provide for consultant selection, ongoing CIP design review, and project implementation.

C. All above grade, CIP projects shall be subject to the following process:

1. An Operational Master Plan shall be developed by the agency requesting a CIP project in conjunction with the chief budget and strategic planning officer and shall be submitted to the executive and the council for approval.

2. A Capital Improvement Plan, based upon the adopted county space plan, where applicable, and the approved Operational Master Plan, shall be developed by the user agency with assistance from the implementing agency and shall be submitted to the executive and the council for approval. Capital projects that involve the development of new parks or significant addition to or rehabilitation of existing parks shall require a public meeting in the affected community at the Program Plan and Site Master Plan stage, prior to submitting these plans to the executive and council for approval.

3. Project Program Plan, based upon the adopted county space plan, where applicable, and the approved Operational Master Plan, shall be developed by the user agency, with assistance from the implementing agency, for each requested CIP. This plan shall be submitted to the executive and the council for approval. This plan shall specify which projects will require a Site Master Plan.

4. Site Master Plan shall be developed by the implementing agency, with input from the user agency, for all capital improvements that involve multiple projects, are complex in nature, or are otherwise identified as requiring such a plan in the Project Program Plan. This plan shall be submitted to the executive and council for approval.

5. The executive may exempt smaller scale projects from the requirements in paragraphs C.1 and C.2 of this section, provided that, criteria for granting exemptions are established, and approved by the council, and that the implementing agency certifies the Project Program Plan and related CIP or lease request is in conformance with the adopted county space plan. (Ord. 13035 § 3, 1998; Ord. 12076 § 5, 1995).

**4.04.210 Council responsibilities.** The council shall review, amend, defer or adopt operational master plans, facility master plans, facility program plans, CIP project cost elements, schedules and total budget in the annual CIP budget or amendments thereto pursuant to the provisions of the King County Charter. (Ord. 8978 § 5, 1989; Ord. 7159 § 7, 1985).

**4.04.220 Design consultants.** A. Design consultants for above grade, CIP projects may be selected only after the Project Program Plan has been approved by the council.

B. The process established for selecting design consultants will, pursuant to adopted project plans and budgets, include the definition and publication of each project's overall scope and schedule. Affirmative responses from consultants soliciting design work shall be the primary basis for the evaluation and selection of design consultants. The evaluation process shall, pursuant to K.C.C. 4.16, consider all requirements under the Minority/Women's Business Enterprises program as set forth in K.C.C. 4.18.

C. The requesting department or office shall be included in the process to review and make recommendations to the executive regarding the selection of design consultants for all CIP projects. (Ord. 12138 § 5, 1996).

**4.04.240 CIP review.** A. Ongoing review of adopted CIP projects shall be managed by a CIP Implementation Team consisting of members from the following agencies:

1. Budget and strategic planning function in the executive office;
2. Implementing Agency; and
3. User Agency - if different than the Implementing Agency.

B. Projects shall be reviewed as needed for compliance with approved program, budget, and schedule. The CIP implementation team shall report, as needed, to the executive on any potential changes or problems related to any project's adopted scope, cost or schedule. (Ord. 12076 § 6, 1995).

**4.04.250 CIP Schedule requirements.** All CIP appropriation requests from the executive shall include project schedule information for land acquisition, design and construction for each project. The estimated schedule, with beginning and ending dates for each of these cost elements, shall be listed by month. The foregoing requirements shall not preclude appropriations for the Roads CIP being made at the Roads CIP fund level, and Roads projects being reprogrammed, all in accordance with K.C.C. 4.04.270. All CIP projects involving county staff shall include estimated number of county staff hours in the ensuing fiscal year for each county force project cost element. (Ord. 13035 § 4, 1998: Ord. 7159 § 13, 1985).

**4.04.260 Use of county forces.** A. As used in this section:

1. "Construction" means the creation of a new building or structure or significant expansion of an existing structure, rather than repair, alteration, renovation, or improvement of something already existing.

2. "Ordinary maintenance" means the routine work necessary to keep county facilities in that condition of good upkeep and repair necessary for safe and efficient continued use.

3. "Alteration, renovation or improvement" means to alter or improve something already existing and the alterations or improvements do not constitute "construction" or "ordinary maintenance" as defined above.

4. "Responsible Official" means the department head given line responsibility by either the King County Charter or county ordinance for an individual capital project or capital improvement program.

B. King County forces may perform ordinary maintenance when the skills necessary to perform a particular maintenance task are readily available from in-house staff. The department head responsible for the project will make a determination as to whether the skills necessary to perform a particular maintenance task are readily available from in-house staff. Construction of public buildings and works, other than county road projects having a value of less than twenty-five thousand dollars, shall be performed by independent contractors. Subject to the provisions of this section, the alteration, renovation or improvement (other than ordinary maintenance) of public buildings and works may be performed or accomplished by King County forces when the county determines it is necessary or advisable to do so, but subject to the publication requirements prescribed by RCW 39.04.020.

C. With respect to the county capital improvement program, the capital improvement section of the budget shall include an identification of those projects in which it is necessary or advisable to use county force labor. The county council's adoption of a budget for an individual capital project where use of county force labor is proposed by the county executive shall constitute the county's determination that use of county force labor on an individual capital project is necessary or advisable.

D. In making the determination as to whether it is necessary or advisable to use King County forces during the construction phase of any particular capital project, the responsible official(s) shall give due regard both to considerations of fiscal prudence and efficiency and to which mode of accomplishing the project best advances the public interest. Among factors to be considered and balanced are:

1. Whether the skills necessary to perform the particular tasks are readily available from in-house county staff.
2. Whether the work to be done is of reasonably limited scope and duration.
3. Whether the work to be done would expose the county to a danger of extraordinary work compensation or third party liability claims.
4. Whether adequate consideration has been made of subcontracting out such portions of an overall capital project as best lend themselves to such a procedure.
5. Whether the county's achievement of W/MBE goals would be seriously impaired by using county force labor on an individual project.
6. Whether it is not in the county's interest to achieve a specified guarantee or warranty period on the installation of new equipment or fixtures. (Ord. 10489 § 1-4, 1992).

**4.04.270 Roads capital improvement budgeting.** A. ESTABLISHMENT AND PURPOSE. This section establishes procedures required for flexible response budgeting provisions applicable to the Roads Capital Improvement Program (CIP) beginning in 1998. Except as specifically provided herein, budgeting for the Roads CIP shall be in accordance with existing county law.

B. ROADS APPROPRIATIONS. In order to allow reprogramming flexibility needed to respond in a timely manner to events beyond the control of the road services division that result in temporary postponement of roads CIP projects allocated in the current budget year, and notwithstanding any other provision of county law, current year budget authorization for the Roads CIP shall be appropriated at the total CIP fund level rather than CIP project level. Roads CIP project budget allocation substitutions may take place during the budget year among the projects specifically adopted in the current six-year Roads Capital Improvement Program together with carryover projects from previously adopted plans pursuant to the procedures set forth herein without the need for the enactment of amendatory appropriations ordinances.

C. ROADS CAPITAL IMPROVEMENT PROGRAM REALLOCATION REPORT. Implementation of the Roads CIP shall be in accordance with the project funding priorities and project funding levels identified in the annual Roads six-year CIP as adopted by the county council. Prior to May 1 of each year, the road services division shall prepare and submit to the council a Roads CIP Reallocation Report which shall include a review of the status of all projects contained in the current adopted six-year Roads CIP together with those projects carried forward from previous adopted six-year Roads CIPs, and shall identify which projects will be ready for implementation in the current budget year within the constraints of the total current year fund appropriation. In the case of any current year project in the adopted program that is not ready for implementation for reasons beyond the control of the road services division, the report shall identify for substitution one or more projects of comparable budget allocation value from within the current adopted six-year Roads CIP. If the budget allocation for any project to be postponed exceeds the budget allocation of the proposed substituted project or projects, the difference shall be allocated to the Cost Model Contingency Roads CIP project. Conversely, if the budget allocation for any proposed substitute project exceeds the budget allocation for the postponed project or projects, such difference shall be allocated from the Cost Model Contingency Roads CIP project. Any project that is identified for postponement shall be reallocated to the year in the six-year program from which the project that is identified for substitution was originally programmed. If no suitable CIP project exists to receive the reallocated funds, the funds shall remain allocated to the original CIP project. The reallocation report shall include a reallocated Roads six-year CIP including all changes to projects, estimated costs, schedules, and scopes of work to be pursued for the current year, and programmed in the remaining years of the six-year program. A justification for each project postponement and substitution shall be included in the report. The report shall also include an accounting summary of the current project status and the amount of unexpended project budget balance by expenditure option and revenue account for each project in the current year of the program.

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D. REVIEW PROCESS FOR REALLOCATION REPORT. The Reallocation Report shall be accompanied by a letter of transmittal to the chair of the transportation committee with copies to each councilmember. Any councilmember who disagrees with the project deferrals or advancements proposed in the Reallocation Report shall notify the chair of the transportation committee and the executive within 14 days of the date of receipt by the Council. The Reallocation Report shall become effective either upon written notification from the chair of the transportation committee that no disagreement exists, or 30 days after the date of receipt by the Council.

E. ADDITIONAL REPORTING REQUIREMENTS. The department of transportation shall provide to the council a written summary of the preliminary status of road capital expenditures and construction projects by March 1 of each year. Such a status report shall include a list of projects anticipated to be included in the reallocation report and any other project complications or progress highlights deemed significant by the department. The status report shall be presented to the council transportation committee by the department of transportation at the request of the chair.

F. ROADS CIP GRANT CONTINGENCY PROJECT. A Roads CIP Grant Contingency Project shall be allocated in the current year fund appropriation to provide contingent budget authority associated with potential grant sources that may be programmed if a grant eligible project is substituted into the current year of the program. All unallocated contingent grant supported appropriation will be disappropriated at year end.

G. NEW PROJECTS AND ADDITIONAL PROJECT COSTS. Any new project proposed for allocation in the current year that is not included in the current or previously adopted Roads six-year CIP, or any newly proposed project cost or project scope to be added to a project adopted as part of the Roads six-year CIP that cannot be accommodated by transfers of contingency funds, shall be added to the Roads CIP through the normal appropriation process. Transfers of contingency funds that are required after the Roads CIP Reprogramming Report is transmitted to the council will be reported to the chair of the transportation committee. Transfers from contingency funds in excess of 15% of the total project cost shall be contingent upon written approval by the chair of the transportation committee. (Ord. 13035 § 5, 1998).





## Chapter 4.08 FUNDS\*

### Sections:

- 4.08.005 Definitions.
- 4.08.015 First tier funds and designated fund managers.
- 4.08.020 Airport fund.
- 4.08.025 Second tier funds and designated fund managers.
- 4.08.030 Accounting funds - Creation authority - Ordinance review.
- 4.08.035 Fund manager duties and responsibilities - Delegation.
- 4.08.040 Sewer ULID construction fund.
- 4.08.045 Landfill reserve fund.
- 4.08.050 Insurance fund.
- 4.08.060 Employee benefits program fund.
- 4.08.065 Enhanced 911 emergency telephone system fund.
- 4.08.070 King County worker's compensation fund.
- 4.08.090 Park facilities rehabilitation fund.
- 4.08.100 Surface and storm water construction fund.
- 4.08.110 Building repair and replacement fund.
- 4.08.130 Northshore park and recreation service area.
- 4.08.140 Enumclaw parks and recreation service area.
- 4.08.150 Local hazardous waste fund.
- 4.08.160 Solid waste environmental reserve fund.
- 4.08.170 Surface water management (SWM) CIP construction fund.
- 4.08.180 Cultural education program fund.
- 4.08.190 Arts and cultural development fund.
- 4.08.200 Criminal justice fund.
- 4.08.210 Landfill post-closure maintenance fund.
- 4.08.220 Youth sports facilities grant fund.
- 4.08.230 Real estate excise tax, number 2 fund.
- 4.08.240 School district impact fee fund.
- 4.08.250 Major maintenance reserve fund.
- 4.08.265 Metropolitan services funds created.
- 4.08.270 GIS core project fund.
- 4.08.280 Solid waste capital equipment recovery fund.
- 4.08.290 Construction and facilities management internal service fund.
- 4.08.295 Radio communications operating fund and radio communications services construction fund.
- 4.08.300 Public health fund.
- 4.08.305 Wastewater equipment, rental and revolving fund.
- 4.08.310 Transit nonrevenue vehicle rental and revolving fund.
- 4.08.315 Noxious weed control fund.
- 4.08.320 Alcohol and substance abuse services fund.
- 4.08.325 Transit cross-border lease financing fund.
- 4.08.327 Transfer of development credit (TDC) pilot program -- TDC bank fund authorization.
- 4.08.330 Clark Contract administration fund.

### \*Cross-References:

- City-county health fund - See K.C.C. chapter 2.24.
- City-county civil defense fund - See K.C.C. chapter 2.56.
- Trust and contribution fund - See K.C.C. chapter 2.80.
- Surface water management fund - See K.C.C. 9.08.110
- Medical center building repair & replacement fund - See K.C.C. chapter 2.42
- Emergency radio communication system fund - See K.C.C. chapter 2.58



**4.08.005 Definitions.** As used in this chapter, the following terms shall have the following meanings:

- A. "Director of finance" means the director of the department of finance.
- B. "Chief budget and strategic planning officer" means that individual designated by the executive to perform the budgeting and strategic planning functions assigned to the executive under K.C.C. 2.16.
- C. "First tier fund" means each fund listed or described as a first tier fund in K.C.C. 4.08.
- D. "Fund manager" means that person holding or exercising the powers of the position or office specified in K.C.C. 4.08 as the manager for each fund. As to any fund created for which no fund manager is designated, the director of the department of finance shall be deemed to be the fund manager.
- E. "Second tier fund" means each fund listed or described as a second tier fund in K.C.C. 4.08. (Ord. 12076 § 8, 1995).

**4.08.015 First tier funds and designated fund managers.** A. First tier funds and fund managers are as follows:

Fund No.	Fund Title	Fund Manager
103	County Road	Dept. of Transportation
104	Solid Waste Landfill Post Closure Maintenance	Dept. of Natural Resources
109	Recorder's O & M	Dept. of Information & Administrative Services
111	Enhanced-911 Emergency Tel System	Dept. of Information & Administrative Services
112	Mental Health	Dept. of Community & Human Services
115	Road Improvement Guaranty	Dept. of Transportation
119	Emergency Medical Services	Dept. of Public Health
121	Surface Water Management	Dept. of Natural Resources
122	Automated Fingerprint Identification System	Dept. of Public Safety
125	Bridge Replacement	Dept. of Transportation
128	Local Hazardous Waste	Dept. of Public Health
129	Youth Sports Facilities Grant	Dept. of Parks & Cultural Resources
131	Noxious weed control fund	Dept. of Natural Resources
134	Development and Environmental Services	Dept. of Development & Environmental Svcs
164	Two-Tenths Sales Tax Revenue Receiving	Dept. of Transportation
165	Public Transit Self Insurance	Dept. of Transportation
305	Police Field Fac Const 1987	Dept. of Public Safety
309	Neighborhood Parks & Open Space	Dept. of Construction & Facility Management
312	HMC Long Range CIP	Dept. of Construction & Facility Management
313	Health Department Clinic Projects Const	Dept. of Construction & Facility Management
315	Conservation Futures Levy	Dept. of Natural Resources

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<b>Fund No.</b>	<b>Fund Title</b>	<b>Fund Manager</b>
316	Parks, Rec. & Open Space	Dept. of Construction & Facility Management
318	Surface & Storm Water Mgmt Const	Dept. of Natural Resources
319	Youth Svcs Detention Facility Const	Dept. of Construction & Facility Management
320	One Percent for Art	Dept. of Parks & Cultural Resources
322	Housing Opportunity Acquisition	Dept. of Community & Human Services
326	1990 Series B Youth Detention Facility	Dept. of Construction & Facility Management
327	Equipment and Building Acquisition	Dept. of Finance
329	SWM CIP Construction 1992-1997	Dept. of Natural Resources
330	River and Flood Control Const 1961	Dept. of Natural Resources
331	Long-term leases	Dept. of Construction & Facility Management
333	Health Centers Construction	Dept. of Construction & Facility Management
334	Capital Acqn and County Fac Renovation	Budget Organization in Executive Office
335	Youth Services Facilities Construction	Dept. of Construction & Facility Management
336	Arterial Highway Development	Dept. of Transportation
338	Airport Construction	Dept. of Construction & Facility Management
339	Working Forest 1995 B	Dept. of Natural Resources
340	Parks CIP	Dept. of Natural Resources
340-3	Urban Reforestation & Habitat Restoration	Dept. of Natural Resources
341	Arts and Historic Preservation Capital	Dept. of Parks & Cultural Resources
342	Major Maintenance Reserve	Dept. of Construction & Facility Management
343	Core GIS Capital Project	Dept of Information & Administrative Services
346	Regional Justice Center Construction	Dept. of Construction & Facility Management
347	Emergency Communications System	Dept. of Information & Administrative Services
349	Parks Facilities Rehabilitation	Dept. of Construction & Facility Management
350	Open Space Acquisition	Dept. of Natural Resources
368-0	Real Estate Excise Tax Capital Summary Fund	Dept. of Finance
381	Solid Waste Cap Equip Recovery	Dept. of Natural Resources
383	Solid Waste Environmental Reserve	Dept. of Natural Resources
384	Farmland and Open Space Acquisition	Dept. of Natural Resources
385	Renton Maintenance Fac Const	Dept. of Transportation
386	County Road Construction	Dept. of Transportation
387	HMC Construction	Dept. of Construction & Facility Management
388	Jail Renovation & Construction	Dept. of Construction & Facility Management
390	Solid Waste Construction	Dept. of Natural Resources
391	Solid Waste Landfill Reserve	Dept. of Natural Resources
394	Kingdome CIP	Stadium
395	Building Repair & Replace	Dept. of Construction & Facility Management
396	HMC Building Repair and Replacement	Dept. of Construction & Facility Management
404	Solid Waste Operating	Dept. of Natural Resources
429	Airport Operating	Dept. of Construction & Facility Management
448	Stadium Management	Stadium
461	Water Quality	Dept. of Natural Resources
464	Public Transportation	Dept. of Transportation



Fund No.	Fund Title	Fund Manager
542	Safety & Workers' Compensation	Office of Human Resources Management
543	Transit nonrevenue vehicle rental and revolving fund	Dept. of Transportation
544	Wastewater equipment rental and revolving fund	Dept. of Transportation
550	Employee Benefits Program	Office of Human Resources Management
551	Facilities Management	Dept. of Construction & Facility Management
552	Insurance	Dept. of Information & Administrative Services
557	Public Works Equipment Rental	Dept. of Transportation
558	Motor Pool Equipment Rental	Dept. of Transportation
559	Purchasing Stores	Dept. of Finance
560	Printing/Graphic Arts Services	Dept. of Information & Administrative Services
622	Judicial Administration Trust and Agency	Judicial Administration
624	School District Impact Fee	Budget Organization in Executive Office
674	Refunded Ltd GO Bond Rdmp.	Dept. of Finance
675	Refunded Unltd GO Bond	Dept. of Finance
676	H&CD Escrow	Dept. of Finance
693	Deferred Compensation	Office of Human Resources Management
696	Mitigation Payment System	Dept. of Transportation
843	DMS Limited GO Bonds	Dept. of Finance
890	ULID Assessment - 1981	Dept. of Transportation
3643	Transit cross-border lease financing fund	Dept. of Finance
—	Transfer of development credit (TDC) bank fund	Dept. of Natural Resources
—	Clark Contract administration fund	Budget Office

B. The following shall also be first tier funds:

1. All funds now or hereafter established by ordinance for capital construction through specific road improvement districts, utility local improvement districts or local improvement districts. The director of the department of transportation shall be the fund manager for transportation-related funds. The director of the department of natural resources shall be the fund manager for utility-related funds.

2. All county funds that receive original proceeds of borrowings made pursuant to Chapter 216, Washington Laws of 1982, as now existing or hereafter amended, to the extent of the amounts then outstanding for such borrowings for that fund. For purposes of this subsection, the director of the county department or office primarily responsible for expenditures from that fund shall be the fund manager.

3. Any other fund as the council may hereinafter prescribe by ordinance to be invested for its own benefit. County funds shall be treated as provided in K.C.C. 4.10.110 unless a designation is made by the council. (Ord. 13895 § 1, 2000: Ord. 13771 § 3, 2000: Ord. 13733 § 17, 2000: Ord. 13722 § 3, 2000: Ord. 13667 § 2, 1999: Ord. 13496 § 1, 1999: Ord. 13325 §§ 5 and 6, 1998: Ord. 13302 § 1, 1998: Ord. 13285 § 1, 1998: Ord. 13283 § 1, 1998: Ord. 12646 § 1, 1997: Ord. 12076 § 9, 1995).

**4.08.020 Airport fund.** There is hereby created an airport fund. All receipts from the operation of the King County airport are to be deposited in the airport fund. The fund shall remain intact from year to year, and is pledged to the payment of all operating expenses, both interest and bond redemption of those bonds which were issued for the acquisition, construction or maintenance of the King County airport, and for the payment of all future maintenance, construction or operation of the airport or airport facilities. (Ord. 12076 § 12, 1995).

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**4.08.025 Second tier funds and designated fund managers.** Second tier funds and fund managers are as follows, except to the extent that all or a portion of any listed fund is a first tier fund by virtue of any other provision of this chapter or other ordinance:

Second Tier Funds		
Fund No.	Fund Title	Fund Manager
001	Current Expense	Budget Organization in Executive Office
102	Criminal Justice	Budget Organization in Executive Office
105	River Improvement	Dept. of Natural Resources
106	Veterans' Relief	Dept. of Community & Human Services
107	Developmental Disabilities	Dept. of Community & Human Services
108	Civil Defense	Dept. of Public Safety
116	Arts and Cultural Education Program	Office of Cultural Resources
117	Arts and Cultural Development	Office of Cultural Resources
120	Treasurer's O & M	Dept. of Finance
126	Alcohol & Substance Abuse Services	Dept. of Community & Human Services
180	Public Health	Dept. of Public Health
182	Inter-County River Improvement	Dept. of Natural Resources
214	Miscellaneous Grants	Dept. of Finance
224	Youth Employment Programs	Dept. of Community & Human Services
246	Community Dev Block Grant	Dept. of Community & Human Services
553	Computer and Communication Services	Dept. of Information & Administrative Services
661	Deceased Effects	Dept. of Finance
662	Real Prop Title Assurance	Dept. of Finance
663	Treasurer's Prop Tax Refund	Dept. of Finance
664	Prop Tax Foreclosure Sale Excess	Dept. of Finance
666	Real Prop Advance Tax Collection	Dept. of Finance
668	Ad Valorem Tax Refund	Dept. of Finance
669	Certificate of Redemption LID assmt	Dept. of Finance
670	Undistributed Taxes	Dept. of Finance
672	Cert/redemption Real Prop	Dept. of Finance
673	Miscellaneous Tax Distribution	Dept. of Finance
677	Property Tax Suspense	Dept. of Finance
678	King County Fiscal Agent	Dept. of Finance
697	Mailroom Prop Tax Refund	Dept. of Finance
698	Miscellaneous Agency	Dept. of Finance
699	Assessment Distribution/Refund	Dept. of Finance
840	Limited GO Bond Redemption	Dept. of Finance
850	Unlimited GO Bond Redemption	Dept. of Finance
851	Stadium GO Bond Redemption	Dept. of Finance

(Ord. 13895 § 2, 2000: Ord. 13326 § 4, 1998: Ord. 12525 § 6, 1996: Ord. 12076 § 10, 1995).

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**4.08.030 Accounting funds - Creation authority - Ordinance review.** A. The council shall create by ordinance all accounting funds for which the council exercises appropriation authority. The county auditor shall review ordinances that establish such accounting funds for consistency with basic fund classification and accounting principles.

B. The director of the department of finance may establish accounting funds for which appropriations are not required or which are mandated by state law or regulations and sub-funds and accounts as may be necessary to meet legal, administrative and accounting requirements; provided, that such funds, sub-funds and accounts shall be established consistent with generally accepted accounting principles and requirements established by state law and regulations. For all such funds, sub-funds and accounts, the director of the department of finance shall be the fund manager unless otherwise provided by ordinance. (Ord. 12076 § 7, 1995).

**4.08.035 Fund manager duties and responsibilities - Delegation.** Fund managers, for both first and second tier funds, have the following duties and responsibilities:

A. Each fund manager shall review, determine the appropriateness and approve all expenditures from each fund for which he/she is the designated fund manager. (Ord. 12076 § 11, 1995).

**4.08.040 Sewer ULID construction fund.** There is created a new fund entitled the "Sewer ULID Construction Fund No. 389." Upon creation of a successful sewer ULID, the Sewer ULID Construction Fund will be reimbursed for any contributions. No project expenditures can be made from the Sewer ULID Construction Fund without an ordinance creating a specific Sewer ULID Construction Fund. (Ord. 3521 § 1, 1977).

B. Each fund manager shall inform the director of the department of finance regarding the availability of funds for investment as provided in K.C.C. 4.10.

C. Each fund manager may delegate part or all of their duties and responsibilities to the following; provided, that to be effective, each delegation shall be in writing identifying the extent and scope of the duties and responsibilities being delegated:

1. Employees subordinate to and in the same department as the fund manager; and
2. Directors or managers in other departments but only for discrete elements or activities related to a fund and for amounts within such fund. (Ord. 12076 § 11, 1995).

**4.08.045 Landfill reserve fund.** A. POLICY. Public necessity requires that the existing system of the county for the disposal of solid waste, together with such extensions, additions or betterments thereto as may from time to time be authorized, be maintained, conducted, operated and accounted for as a utility of King County. As a financially self-supporting utility, the solid waste system shall set aside reserve monies for closure, post-closure maintenance, new area development, facility relocation and the improvement, replacement or extension of the life of capital facilities or the acquisition of landfill space outside of King County.

B. ESTABLISHMENT. There is hereby created a Landfill Reserve Fund for the sole purpose of accumulating and disbursing financial resources for the management and replacement of King County landfills as described in paragraph E of this section.

C. RESPONSIBILITY. The executive shall be responsible for the administration of the Landfill Reserve Fund including the preparation and issuance of operating procedures deemed necessary to insure the proper administrative implementation of the policies governing the purpose and use of the fund.

D. CLASSIFICATION. The Landfill Reserve Fund shall be classified as a capital fund. All amounts designated by the council within the rate structure of the solid waste system as earmarked for the Landfill Reserve Fund shall be collected as prescribed by the rate structure. These earmarked funds shall be



transferred and credited to the Landfill Reserve Fund within thirty-five days of the end of the month in which the solid waste disposal action occurred.

E. **USE OF FUND.** All funds deposited into the Landfill Reserve Fund pursuant to this section shall be appropriated and used only for the management and replacement of King County landfills as follows:

1. Landfill closure and site restoration, including design work.
2. Reserve monies for post-closure maintenance including but not limited to environmental monitoring, leachate pretreatment, gas extraction, and site maintenance.
3. Facility relocation of existing support facilities as existing landfill disposal areas are closed and new areas developed, including design work.
4. New area development to provide new disposal areas within a landfill, including design work.
5. Facilities or programs to improve, replace or extend the life of system capital facilities or to acquire additional landfill space outside of King County.

F. **EARNINGS.** All earnings derived from specific investment of funds accumulated in the Landfill Reserve Fund shall be deposited and credited to the Landfill Reserve Fund.

G. **ESTABLISH FUND.** The executive is hereby authorized to establish and activate a capital fund entitled "Landfill Reserve," for the purpose described in paragraph A of this section and in accordance with the specific policies contained in paragraphs B, C, D, E, and F of this section. (Ord. 12764 § 1, 1997; Ord. 12076 § 13, 1995).

**4.08.050 Insurance fund.** A. **CREATION.** There is hereby created an intragovernmental service fund to be known as the insurance fund.

B. **PERMISSIBLE USES.** Permissible uses of the insurance fund shall be limited to the following:

1. Payment of claims and related costs;
2. Payment of negotiated settlements and related costs;
3. Payment of judgments and related costs;
4. Payment of costs incurred in litigation or in anticipation thereof, including but not limited to attorney's fees and the costs of discovery and witnesses;
5. Payment of insurance premiums and related costs;
6. Payment of program administration costs.

C. **REVIEW.** The operation of the insurance fund shall be reported and reviewed semi-annually on or about March 31st and August 31st with the appropriate committee of the council. The report shall include the amounts of all expenditures made from the insurance fund, settlements by insurance carriers in behalf of the county, and all moneys recovered by the risk manager or civil division for recovery of losses. Expenditures for claims, negotiated settlements, insurance settlements, judgments, litigation and their related costs and costs of recovery, unrecovered losses and recovered moneys shall be individually identified. (Ord. 8428 § 2, 1988; Ord. 3581 § 3, 1978).

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**4.08.060 Employee benefits program fund.** A. There is hereby created an Employee Benefits Program fund. This fund shall be a first tier fund as described in K.C.C. 4.08. The Employee Benefits Program fund shall be used for the receipt and disbursement of moneys related to the dental, medical, life, and disability insurance claims, and other benefit plans of county employees, including the costs of administration.

B. Premium rates for the Employee Benefits Program fund shall be established such that sufficient revenues shall accrue to the fund to pay for the cost of each program's functions and all indirect costs allocated to that program, as determined by the director of the department of finance, and such that the cost of the program shall be borne by the participants of the program. Such rates shall take into consideration, but need not be limited to, the following factors: dental, medical, life insurance, and other benefit programs premium and administrative costs; claims reimbursement costs; county indirect costs; self-insured loss stabilization reserves; and income earned from the investment of idle cash.

C. The fund manager as designated in K.C.C. 4.08 is hereby authorized to charge each county department and agency, at the end of each fiscal month, a sum of money that represents the number of employees of that department and agency covered by an employer-paid benefit plan that month times the monthly premium established for that plan. The fund manager is also hereby authorized to charge county employees, retired employees and others, at the end of each fiscal month, a sum of money that represents the monthly premium established for the program for which the person(s) is/are enrolled.

D. The Employee Benefits Program fund shall seek to maintain an excess of assets over liabilities for each of the benefit programs accounted for by the fund. (Ord. 12076 § 14, 1995).

**4.08.065 Enhanced 911 emergency telephone system fund.** A. There is hereby created an Enhanced 911 Emergency Telephone System Fund.

B. The Enhanced 911 emergency telephone system fund shall be used for the receipt and disbursement of revenues related to the provision of an enhanced 911 emergency telephone system in King County. (Ord. 5868 §§ 1-2, 1982).

**4.08.070 King County worker's compensation fund.** A. There is hereby established, under the provisions of Chapter 51.14 RCW, a self insurance reserve fund which shall be known as the King County Worker's Compensation Fund. Said fund shall serve as the depository and serving account of funds necessary to fulfill those purposes contained in Chapter 51.14 RCW.

B. This fund is intended to collect and disburse moneys to carry out the functions of the Safety and Worker's Compensation program, and funds shall not be attached for other purposes, unless such action is expressly approved by the council.

C. Industrial insurance rates shall be established such that sufficient revenues shall accrue to the fund to pay for the cost of the program functions and to maintain an excess of current and other assets over liabilities, excluding estimated claims settlements. Such rates shall take into consideration, but need not be limited to the following factors: past losses for each industrial insurance classification, the number of hours worked in each classification, and estimated claims settlements for injury claims.

D. The director of the office of human resources management is hereby authorized to transfer from the budget of each county department and agency at the end of each fiscal quarter a sum of money that represents the amount of money previously budgeted for payment of state industrial insurance.

E. The executive is hereby authorized to obtain for the county whatever bond is required by law to become a self-insurer under Chapter 51.14 RCW.

F. It is intended that the policies contained in this chapter be applied to the Worker's Compensation Fund beginning in 1982.

G. The fund shall seek to maintain an excess of current and other assets over liabilities, excluding estimated claims settlements, equal to or greater than the sum of each individual reserve established for all injury claims on file as estimated by the director of the office of human resource management. Any funds accumulated beyond this requirement may be applied in establishing industrial insurance rates. (Ord. 12076 § 15, 1995).



**4.08.090 Park facilities rehabilitation fund.** A new capital fund is hereby created entitled Park Facilities Rehabilitation Fund, providing for the receipt of revenues and disbursement of expenditures for park rehabilitation. Cash balances in said fund not needed for immediate expenditure shall be invested for the benefit of the fund, pursuant to the first paragraph of RCW 36.29.020, and such procedures and limitations contained in county ordinance. Such investments shall not negate or affect the authority of the director of the department of finance, under the guidance of the executive finance committee, to include the retained cash balance in the fund as part of the residual treasury cash invested under the second paragraph of RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current Expense Fund. (Ord. 12076 § 16, 1995).

**4.08.100 Surface and storm water construction fund.** A new capital fund is hereby created entitled Surface and Storm Water Construction Fund, providing for the receipt of revenues and the disbursement of expenditures for construction, engineering, planning, acquisition of land, and other related costs for the acquisition and development of drainage control facilities. Cash balances in said fund not needed for immediate expenditure shall be invested for the benefit of the fund, pursuant to the first paragraph of RCW 36.29.020, and such procedures and limitations contained in county ordinance. Such investments shall not negate or affect the authority of the director of the department of finance, under the guidance of the executive finance committee, to include the retained cash balance in the fund as part of the residual treasury cash invested under the second paragraph of RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current Expense Fund. (Ord. 12076 § 17, 1995).

**4.08.110 Building repair and replacement fund.** A new capital fund is hereby entitled Building Repair and Replacement Fund, providing for receipt of revenues and disbursement to appropriate capital funds for expenditures to repair and replace county buildings and building systems. Cash balances in said fund not needed for immediate expenditure shall be invested for the benefit of the fund, pursuant to the first paragraph of RCW 36.29.020, and such procedures and limitations contained in county ordinance. Such investments shall not negate or affect the authority of the director of the department of finance, under the guidance of the executive finance committee, to include the retained cash balance in the fund as part of the residual treasury cash invested under the second paragraph of RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current Expense Fund. (Ord. 12076 § 18, 1995).

**4.08.130 Northshore park and recreation service area.** The director of the department of finance is directed to serve as the treasurer of the Northshore Park and Recreation Service Area (PRSA) and to perform the functions designated in RCW 36.68.500 et seq. A local service area fund shall be established in the department of finance for the Northshore PRSA to be called the "Northshore PRSA Fund", which shall be managed as set forth in RCW 36.68.510. (Ord. 12076 § 19, 1995).

**4.08.140 Enumclaw parks and recreation service area.** The director of the department of finance is directed to serve as the treasurer of the Enumclaw PRSA and to perform the functions designated in RCW 36.68.500 et seq. A local service area fund shall be established in the department of finance for the Enumclaw PRSA to be called the "Enumclaw PRSA Fund", which shall be managed as set forth in RCW 36.68.510. (Ord. 12076 § 20, 1995).

**4.08.150 Local hazardous waste fund.** A. There is hereby established a Local Hazardous Waste Fund for the sole purpose of accumulating and disbursing financial resources for the implementation of the Local Hazardous Waste Management Program as described in the Local Hazardous Waste Management Plan for Seattle-King County.

B. The King County board of health and/or its designated representative shall be responsible for the administration of the Local Hazardous Waste Fund including the preparation and issuance of operating procedures deemed necessary to insure the proper administrative implementation of the policies governing the purpose and use of the fund.

C. The Local Hazardous Waste Fund shall be classified as a first tier fund. All amounts designated by the board within the rate structure of the fee system as earmarked for the Local Hazardous Waste Fund shall be collected as prescribed by the rate structure. These earmarked funds shall be transferred and credited to the Local Hazardous Waste Fund within thirty-five (35) days of the end of the quarter in which the solid waste and/or sewage disposal action occurred.

D. All earnings derived from specific investment of funds accumulated in the Local Hazardous Waste Fund shall be deposited and credited to the Local Hazardous Waste Fund.

E. King County indirect overhead cost allocation charges shall not be levied directly against this fund. (Ord. 9948, 1991).

**4.08.160 Solid waste environmental reserve fund.** There is hereby created the Solid Waste Environmental Reserve Fund. The Solid Waste Environmental Reserve Fund shall be classified as a Capital Improvement Fund. The Solid Waste Environmental Reserve Fund shall be a first tier fund as described in K.C.C. 4.08. Uses of the Solid Waste Environmental Reserve Fund monies shall be limited to remediation costs related to active and closed solid waste handling facilities which the department of natural resources owns or has custodial responsibility for and to costs related to inverse condemnation claims that result from solid waste activities. (Ord. 12076 § 21, 1995).

**4.08.170 Surface water management (SWM) CIP construction fund.** There is hereby created the SWM CIP Construction Fund. The SWM CIP Construction Fund shall be classified as a Capital Improvement Fund and shall be a first tier fund as described in K.C.C. 4.08. Uses of the SWM CIP Construction Fund shall be for the purposes of providing for the construction of capital facilities related to surface and stormwater management. (Ord. 12076 § 22, 1995).

**4.08.180 Cultural education program fund.<sup>1</sup>** A. The King County Cultural Education Program Fund shall be a special revenue fund.

B. For investment purposes, the King County Cultural Education Program Fund shall be considered a second tier fund.

C. Beginning January 1, 1991 and ending December 31, 1991, forty percent of all excess hotel-motel tax revenues collected by the county under the provisions of RCW 67.28.180(3)(a) in any calendar year shall be deposited in the King County Cultural Education Program Fund.

D. Monies expended from the King County Cultural Education Program Fund shall be used only for Cultural Education Program projects recommended by the executive and approved by the council prior to December 31, 1991. Any monies remaining after completion of these projects shall be transferred to the Cultural Education Program in the King County Arts and Cultural Development Fund. (Ord. 12076 § 23, 1995).



**4.08.190 Arts and cultural development fund.**<sup>1</sup> A. The King County Arts and Cultural Development Fund shall be a special revenue fund.

B. For investment purposes, the King County Arts and Cultural Development Fund shall be considered a second tier fund.

C. Beginning January 1, 1992, and through December 31, 2000, seventy-five percent, and beginning January 1, 2001 through December 31, 2012, seventy percent, of all excess hotel-motel tax revenues collected by the county under the provisions of RCW 67.28.180(3)(a), as amended, in any calendar year shall be deposited in the King County Arts and Cultural Development Fund. The King County Arts and Cultural Development Fund will fund the King County Cultural Facilities Program, the King County Cultural Education Program and the King County Special Projects Program.

D. Monies expended from this fund shall be used only for the purposes established in K.C.C. 4.42 and shall be subject to the conditions of K.C.C. 4.42. Monies distributed to art museums, cultural museums, heritage museums, the arts, and the performing arts shall be in addition to and may not be used to replace or supplant any other cultural programs funded by the county from general revenues.

E. At least forty percent of the revenues distributed pursuant to this section for the period January 1, 2001, through December 31, 2012, shall be deposited in an account and shall be used to establish an endowment. Principal in the account shall remain permanent and irreducible. The remaining revenues, along with the earnings from investments of balances in the account, may only be used for the purposes stated in K.C.C. 4.42.

F. Recommendations for grants from the King County Cultural Education Program and Special Projects Program Fund shall be made by the King County Arts Commission and the King County Landmarks and Heritage Commission and submitted to the executive for recommendation and to the council for review and approval. (Ord. 12076 § 24, 1995).

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<sup>1</sup> See K.C.C. 4.42

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**4.08.200 Criminal justice fund.** A. The Criminal Justice Fund shall be used for the receipt and disbursement of revenues related to the funding of the criminal justice system addressed by the Washington State Legislature in the 1990 2nd extraordinary session and any other revenues related specifically to the criminal justice system addressed by the Washington State Legislature or the King County council. The acquisition or construction of major capital facilities funded in whole or in part by criminal justice revenue shall be accounted for in a capital projects fund. The Criminal Justice Fund shall reimburse the capital projects fund for its criminal justice expenditures by operating transfer.

B. Authority is hereby granted to transfer any remaining balance of 1990 receipts of criminal justice revenue from the Current Expense Fund to the Criminal Justice Fund. (Ord. 10178 §§ 2-3, 1991).

**4.08.210 Landfill post-closure maintenance fund.** A. There is hereby created a Landfill Post-Closure Maintenance Fund. The fund balance may be used for all costs associated with landfill post-closure maintenance operations at county owned landfills, and all operations and maintenance costs related to closed solid waste disposal sites or handling facilities which the King County solid waste division owns or has custodial responsibility for.

B. The director of the department of natural resources shall be responsible for the administration of the Landfill Post-Closure Maintenance Fund including the preparation and issuance of operating procedures deemed necessary to ensure the proper administrative implementation of the policies governing the purpose and use of the fund.

C. The Landfill Post-Closure Maintenance Fund shall be classified as a Special Revenue Fund. Monies collected in the Landfill Reserve Fund for landfill post-closure maintenance for landfills operated by King County shall be transferred into the Landfill Post-Closure Maintenance Fund at the time each landfill is closed. At such time as a landfill is closed, the executive shall present to the council an ordinance appropriating funds designated for its post-closure maintenance from the Landfill Reserve Fund to the Landfill Post-Closure Maintenance Fund, and appropriating from the Landfill Post-Closure Maintenance Fund monies for post-closure maintenance.

D. All earnings derived from specific investment of funds accumulated in the Landfill Post-Closure Maintenance Fund shall be deposited and credited to the existing Landfill Post-Closure Maintenance Fund balance.

E. The executive is hereby authorized to establish and activate a new Special Revenue Fund entitled "Landfill Post-Closure Maintenance Fund" for the purpose described in paragraph A of this section and in accordance with the specific policies contained in paragraphs B, C, and D of this section. (Ord. 12764 § 2, 1997; Ord. 12076 § 25, 1995).



**4.08.220 Youth sports facilities grant fund.** There is hereby created the Youth Sports Facilities Grant Fund. This fund shall be a first tier fund as described in K.C.C. 4.08. Funds from the Youth Sports Facilities Grant Fund shall be made available to develop, renovate or repair sports facilities primarily serving persons under 21 years of age in low and moderate income communities within King County via an annual request-for-proposal process integrated as much as possible with the community development block grant program. A sports facility is defined as any structure or field that is intended to be used primarily for athletic purposes. Administrative costs shall be minimized and leveraging of funds from other sources encouraged. (Ord. 12076 § 26, 1995).

**4.08.230 Real estate excise tax, number 2 fund.** There is hereby created a new county fund entitled Real Estate Excise Tax, Number 2 Fund. This fund shall be a first tier fund as described in K.C.C. 4.08. (Ord. 12076 § 27, 1995).

**4.08.240 School district impact fee fund.** A. There is hereby created a School District Impact Fee fund. This fund shall be a first tier fund as described in K.C.C. 4.08. This fund shall be a non-budgeted Agency Fund.

B. The School District Impact Fee Fund shall be used for the receipt and disbursement of fees authorized by the State of Washington Growth Management Act of 1990 and 1992, RCW 36.70A and RCW 82.02 and implemented by Ordinances 9785 and 10162. The School District Impact Fee Fund will be administered under the terms of interlocal agreements between the county and each school district for which an impact fee schedule has been adopted by the council. (Ord. 12076 § 28, 1995).

**4.08.250 Major maintenance reserve fund.** A. FUND ESTABLISHED. There is hereby created a new county fund entitled Major Maintenance Reserve Fund. This fund shall be a first tier fund as described in K.C.C. 4.08.

B. RESERVES. Sufficient reserves shall be maintained in the Major Maintenance Reserve Fund to fund the county's ongoing major maintenance requirements for county-owned buildings and grounds, including the King County Courthouse, Administration Building, Yesler Building, and other county-owned buildings occupied by all county departments.

C. FINANCING. The Major Maintenance Reserve Fund will be financed by: Initiative 62 settlements received from the State; annual service charges against all county agencies housed in county-owned space; a 1% major maintenance assessment against all newly acquired or constructed above grade facilities; proceeds from the sale of county-owned real property; and other appropriations and transfers as authorized by the council.

D. ANNUAL SERVICE CHARGE. Beginning in 1994 the county shall establish a major maintenance service charge against all county agencies housed in county-owned space. The plan for this service charge shall be submitted to the council for review and approval by June 30, 1993. Changes to the annual service charge shall be submitted to the council for review and approval.

E. ELIGIBLE EXPENDITURES/SIX-YEAR PLANS. Any major repairs, or major maintenance projects called for in the county's general facilities major maintenance program shall be eligible for expenditures from the Major Maintenance Reserve. The general facilities major maintenance plan will provide 6-year major maintenance and rehabilitation plans for each of the county's general government facilities. These plans will be updated annually and will serve as the basis for requesting project appropriations from the Major Maintenance Reserve Fund. Requests to use the Major Maintenance Reserve Fund as a financing source for capital projects will be made in accordance with the county's annual Capital Improvement Program planning and budgeting process.

F. SPENDING PRIORITIES. First priority for spending funds from the Major Maintenance Reserve Fund shall be for projects which improve safety for the public and county employees. Second priority shall be for projects which preserve facility integrity. Third priority shall be for projects which significantly reduce future maintenance costs, improve operational efficiencies or increase revenues. Fourth priority shall be for projects which improve the overall facility appearance and usability by the public.

G. MINIMUM FUND BALANCE. The county shall maintain a minimum fund balance in the Major Maintenance Reserve Fund of \$1,000,000, or a higher amount as determined by the council, as an emergency reserve to deal with unanticipated and emergency major maintenance projects. If used for emergency purposes, the minimum fund balance shall be restored within one year. The fund balance should be systematically increased in anticipation of a significant outlay of funding during the later years of the 6-year capital planning cycle. (Ord. 12076 § 29, 1995).  
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**4.08.265 Metropolitan services funds created.** A. There is hereby established a Water Quality Fund as a first-tier fund. The Water Quality Fund shall account for the water quality enterprise. This fund shall include the following accounts:

1. Water Quality Operating Account, previously known as the "Municipality of Metropolitan Seattle Sewer Revenue Fund," created by Resolution No. 7, adopted by the council of the Municipality of Metropolitan Seattle on November 26, 1958;

2. Water Quality Construction Account, previously known as the "Municipality of Metropolitan Seattle Sewer Construction Fund," created by Section 9 of Resolution No. 90, adopted by the council of the Municipality of Metropolitan Seattle on May 18, 1961.

3. Water Quality Revenue Bond Account, previously known as the "Municipality of Metropolitan Seattle Sewer Revenue Bond Fund," created by Section 10 of Resolution No. 90 of the council of the Municipality of Metropolitan Seattle.

4. Water Quality General Obligation Bond Account, previously known as the "Water Quality Limited Tax General Obligation Bond Fund," created by Section 8 of Ordinance 11241.

5. Second Water Quality Construction Account, previously known as the "Second Water Quality Construction Fund," created by Section 13 of Ordinance 11241.

Restrictions on these accounts shall be the same as were previously established by Resolutions No. 7 and 90 of the council of the Municipality of Metropolitan Seattle and Ordinance 11241. Balances that were previously held in these funds shall be continued in these accounts.

B. There is hereby established a Public Transportation Fund as a first-tier fund. The Public Transportation Fund shall account for the public transportation enterprise. This fund shall include the following accounts:

1. Public Transportation Operating Account, previously known as the "Municipality of Metropolitan Seattle Public Transportation Revenue Fund," created by Resolution No. 936, adopted by the council of the Municipality of Metropolitan Seattle on June 1, 1967;

2. Public Transportation Construction Accounts, previously known as the "Municipality of Metropolitan Seattle Public Transportation Construction Fund," created by Resolution No. 2209, adopted by the council of the Municipality of Metropolitan Seattle on October 17, 1974.

3. Two-tenths Sales Tax Revenue Receiving Fund, previously known as the "Municipality of Metropolitan Seattle Two-tenths Sales Tax Revenues Receiving Fund," to account for the receipt of the two-tenths percent sales tax as required by Resolution No. 4937, adopted by the council of the Municipality of Metropolitan Seattle on June 19, 1986.

4. Limited Sales Tax General Obligation Fund, previously known as the "Municipality of Metropolitan Seattle Limited Sales Tax General Obligation Bond Fund," to account for debt service on the limited sales tax general obligation bonds of the public transportation enterprise, as provided in Resolution No. 4937 of the council of the Municipality of Metropolitan Seattle.

Restrictions on these accounts shall be the same as were previously established by Metro Resolutions Nos. 936, 2209, and 4937. Balances that were previously held in these funds shall be continued in these accounts. (Ord. 12076 § 30, 1995).

**4.08.270 GIS core project fund.** A. There is hereby created the King County GIS Core Project Fund. This capital fund shall be a first tier fund as described in K.C.C. 4.08.

B. Funds deposited in the King County GIS Core Project Fund shall be made available for the purpose of developing a core geographic information system for the county. Funds shall be used for the acquisition of equipment, maintenance of software and hardware licenses, and preparation of necessary geographic information system data bases. (Ord. 12076 § 31, 1995).

**4.08.280 Solid waste capital equipment recovery fund.** A. There is hereby created a Solid Waste Capital Equipment Recovery Fund for the sole purpose of accumulating financial resources for the replacement of and major maintenance in lieu of purchase to replace solid waste rolling stock and stationary compactors purchased in 1979 and subsequent years on a timely and economic basis.

B. The director of the department of natural resources will be responsible for the administration of the Capital Equipment Recovery Fund including the preparation and issuance of operating procedures deemed necessary to insure the proper administrative implementation of the policies governing the purpose and use of the fund.

C. The Solid Waste Capital Equipment Recovery Fund shall be classified as a capital fund. Establishment of annual and carry-over budgets against this fund, beginning in 1982, shall be in compliance with existing capital improvement programming guidelines and capital improvement budgeting procedures including subsequent changes and/or revisions to same.

D. Annual appropriations of solid waste user fee revenues, beginning 1981, shall be included in the solid waste operating budget for transfer to the Solid Waste Capital Equipment Recovery Fund to finance the replacement of and major maintenance in lieu of purchase to replace existing solid waste rolling stock and stationary compactors in future years. This annual appropriation shall be sufficient to maintain adequate replacement and major maintenance reserves. Transfers from the operating budget to the recovery fund will be made monthly.

E. All earnings derived from specific investment of funds accumulated in the Solid Waste Capital Equipment Recovery Fund shall be deposited and credited to the Solid Waste Capital Equipment Recovery Fund. Receipts derived from the future sale of surplus solid waste equipment items for salvage values shall also be deposited in the Solid Waste Capital Equipment Recovery Fund. (Ord. 12076 § 32, 1995).

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**4.08.290 Construction and facilities management internal service fund.** There is hereby adopted and approved the creation of the Construction and Facilities Management Internal Service Fund. The Construction and Facilities Management Internal Service Fund shall be classified as a first tier fund as described in K.C.C. 4.10.010. The director of the department of construction and facilities management shall be the fund manager. Uses of the fund shall be for the purposes of providing building operations, building maintenance, capital project construction and management, major building repair and renovation, building security, and public information with respect to county facilities. (Ord. 11591 § 1, 1994).

**4.08.295 Radio communications services operating fund and radio communications services construction fund.** A. There is hereby created a Radio Communications Services Operating Fund and a Radio Communications Services Construction Fund. These funds shall be first tier funds as described in K.C.C. 4.10.020. The director of the department of information and administrative services shall be the fund manager.

B. The purpose of the Radio Communications Services Operating Fund is to provide for the revenues and operations of the radio communications services enterprise and to provide for the receipt and disbursement of revenue reserved for replacement of radios. The purpose of the Radio Communications Services Construction Fund is to provide for the receipt and disbursement of revenue reserved for implementation of the Capital Improvement Program administered by the radio communications services section. (Ord. 12144 §1, 2, 1996).

**4.08.300 Public health fund.** There is hereby created a Public Health Fund into which shall be deposited revenues from all sources budgeted for the department of public health and from which shall be paid all expenditures and disbursements for the department, except to the extent revenues, expenditures and disbursements for the department are otherwise provided for by ordinance. (Ord. 12525 § 7, 1996).

**4.08.305 Wastewater equipment rental and revolving fund.** A. There is hereby created the wastewater equipment rental and revolving fund, to be classified as an internal service fund, for the purpose of accounting for financial resources for the full costing of rolling stock purchased by the water quality fund. For the purposes of this section, "full costing" means all costs associated with operation, maintenance, rental, repair replacement, central service cost allocation and department and division overhead.

B. Ownership of the equipment to be replaced by the wastewater equipment, rental and revolving fund is hereby transferred to that fund. Such equipment shall be reserved for the use and benefit of the wastewater treatment division and those parts of the water and land resources division that are funded through sewer rates.

C. The department of transportation shall be the fund manager, shall establish charges to recover full costing for the equipment owned by the wastewater equipment, rental and revolving fund and shall establish the terms and charges for sale of surplus equipment.

D. Annual appropriations of sewer rate revenues, beginning in 1998, shall be included in the wastewater treatment operating budget for transfer to the wastewater equipment, rental and revolving fund. This annual appropriation shall be based upon the charges for full costing as determined by the department of transportation to be sufficient for full costing. Transfers from the water quality fund to the wastewater equipment, rental and revolving fund shall be made monthly, consistent with RCW 36.33A.050, and shall be credited as revenues to the wastewater equipment, rental and revolving fund.

E. Uses of the wastewater equipment, rental and revolving fund shall be limited to full costing associated with management of the fleet.

F. All earnings from the investment of funds accumulated in the wastewater equipment, rental and revolving fund shall be deposited and credited to the wastewater equipment, rental and revolving fund. Revenue from the sale of surplus equipment originally purchased by the water quality fund, and transferred to the wastewater equipment, rental and revolving fund, shall be deposited and credited to the wastewater equipment, rental and revolving fund, beginning in 1998. Such revenues shall be included in the calculation of the rental rates by the department of transportation. (Ord. 13283 § 2, 1998; Ord. 12925 § 1-7, 1997).



**4.08.310 Transit nonrevenue vehicle rental and revolving fund.** A. There is hereby created the transit nonrevenue vehicle rental and revolving fund, classified as an internal service fund, for the purpose of accounting for financial resources for the full costing of rolling stock purchased by the public transportation fund. For the purposes of this section, "full costing" means all costs associated with operation, maintenance, rental, repair, replacement, central service cost allocation and department and division overhead.

B. Ownership of the equipment to be replaced by the transit nonrevenue vehicle rental and revolving fund is hereby transferred to that fund. Such equipment shall be reserved for the use and benefit of the transit division.

C. The department of transportation shall be the fund manager, shall establish charges to recover full costing for the equipment owned by the transit nonrevenue rental and revolving fund and shall establish the terms and charges for sale of surplus equipment.

D. Annual appropriations of transit revenues, beginning in 1998, shall be included in the transit operating and capital budgets for transfer to the transit nonrevenue vehicle rental and revolving fund. This annual appropriation shall be based upon the charges for full costing as determined by the department of transportation to be sufficient for full costing. Transfers from the public transportation fund to the transit nonrevenue vehicle rental and revolving fund shall be made monthly, consistent with RCW 36.33A.050, and shall be credited as revenues to the transit nonrevenue vehicle rental and revolving fund.

E. Uses of the transit nonrevenue rental and revolving fund shall be limited to full costing associated with management of the fleet.

F. All earnings from the investment of funds accumulated in the transit nonrevenue vehicle rental and revolving fund shall be deposited and credited to the transit nonrevenue vehicle rental and revolving fund. Revenue from the sale of surplus equipment originally purchased by the public transportation fund and transferred to the transit nonrevenue rental and revolving fund, shall be deposited and credited to the transit nonrevenue vehicle rental and revolving fund, beginning in 1998. Such revenues shall be included in the calculation of the rental rates by the department of transportation. (Ord. 13285 § 2, 1998).

**4.08.315 Noxious weed control fund.** A. There is hereby created the noxious weed control fund which shall be used to support the activities of the King County noxious weed control board, with revenues from the noxious weed special assessment.

B. The noxious weed control fund shall be a first tier fund as described in K.C.C. chapter 4.08. The noxious weed control fund shall be classified as a special revenue fund. The department of natural resources shall be the fund manager of the noxious weed control fund.

C. The proceeds of the special assessment imposed by K.C.C. 4.94.010 shall be credited to the noxious weed control fund and may only be used to support the activities of the King County noxious weed control board and the department of natural resources to control noxious weeds. (Ord. 13325 §§ 5, 6 and 7, 1998).

**4.08.320 Alcohol and substance abuse services fund.** There is hereby created the alcohol and substance abuse services fund. This fund shall be a second tier fund managed by the department of community and human services.

The alcohol and substance abuse services fund shall be used to collect revenue from state and other funding sources and to expend funds for alcohol and substance abuse services and related administration under an annual appropriation. (Ord. 13326 § 3, 1998).

**4.08.325 Transit cross-border lease financing fund.** There is hereby created a transit cross-border lease financing fund. This fund shall be a first tier fund as described in K.C.C. 4.10.010. The director of the department of finance shall be the fund manager.

The purpose of the transit cross-border lease financing fund is to provide for the revenues and expenditures associated with transit cross-border leasing activity and to allow for the clear identification of the benefits that will accrue to the public transportation program therefrom. (Ord. 13302 §§ 1 and 2, 1998).

**4.08.327 Transfer of development credit (TDC) pilot program -- TDC bank fund authorization.** The TDC bank fund is hereby established and shall be classified as a first tier fund with all investment proceeds credited to the fund. The fund shall be managed by the resource lands section

in the department of natural resources or its successor. Appropriation authority of one million five hundred thousand dollars established in fund 3522, project 352320 in Ordinance 13340 shall be transferred by the executive to the TDC bank fund, in a new project. (Ord. 13733 § 9, 2000).  
(King County 3-2000)

**4.08.330 Clark Contract administration fund.** There is hereby established the Clark Contract administration fund. This fund shall be a first tier fund managed by the budget office. The fund shall be used to process administrative and related costs associated with the Clark Contract lawsuit. (Ord. 13771 § 1, 2000).

## Chapter 4.10 INVESTMENT OF FUNDS

### Sections:

- 4.10.010 Definitions
- 4.10.040 Maximum available for investment.
- 4.10.050 Executive finance committee.
- 4.10.060 Reports on investments.
- 4.10.070 Investment earnings, losses and penalties.
- 4.10.080 Report to the council.
- 4.10.090 Pooled investments.
- 4.10.100 Repealer.
- 4.10.110 New funds.
- 4.10.120 Ratification of prior investments.
- 4.10.130 Administrative rules.
- 4.10.140 Effective date.
- 4.10.150 Outstanding investments.

**4.10.010 Definitions.** As used in this chapter, the following terms shall have the following meanings:

- A. "Director of finance": The director of the department of finance.
- B. "Chief budget and strategic planning officer": That individual designated by the executive to perform the budgeting and strategic planning functions assigned to the executive under K.C.C. 2.16.
- C. "First tier fund": Each county fund listed or described as a first tier fund in K.C.C. 4.08.
- D. "Fund manager": That person holding or exercising the powers of the position or office specified in K.C.C. 4.08 as the manager for each fund and such persons to whom the fund manager has delegated duties and responsibilities as provided in K.C.C. 4.08.
- E. "Residual treasury cash": Any cash in the custody or control of the department of finance as to which no investment directive under the first paragraph of RCW 36.29.020, as now or hereafter amended, has been received by the director of the department of finance. Residual treasury cash includes county cash for which the fund manager has not directed a specific fund investment pursuant to this chapter.
- F. "Second tier fund": A fund that is not to be invested for its own benefit under the first paragraph of RCW 36.29.020 and listed as a second tier fund in K.C.C. 4.08. (Ord. 12076 § 33, 1995).

**4.10.040 Maximum available for investment.** For each first tier fund designated in K.C.C. 4.08, the maximum amount of funds available but not required for immediate expenditure which are to be invested pursuant to the first paragraph of RCW 36.29.020, as now or hereafter amended, is to be determined by the fund manager prospectively taking into consideration the need to maintain sufficient cash liquidity in the fund to meet current expenditure requirements. Each fund manager shall make such a determination for each fund no less often than weekly, nor more often than daily, and shall promptly advise the director of the department of finance, in such manner and subject to such reasonable administrative constraints as the director of the department of finance shall establish, if there are funds to be invested, to invest such amounts from each fund, informing the director of the department of finance of the amount and maximum length of maturity appropriate for each investment, and such amounts are hereby authorized for investment under the first paragraph of RCW 36.29.020, as now or hereafter amended. Such investments

shall be made and the lengths of their maturities selected by the director of the department of finance in consultation with the executive finance committee. Consultation with the executive finance committee shall include, at a minimum, full disclosure of average invested and residual cash for each county fund. Such investments shall not negate or affect the authority of the director of the department of finance, under the guidance of the executive finance committee, to include the retained cash balance in the fund as part of the residual treasury cash invested under the second paragraph of RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current Expense Fund. (Ord. 12076 § 34, 1995).

**4.10.050 Executive finance committee.** The executive finance committee is hereby confirmed as being the "county finance committee", referred to in RCW 36.29.020 and RCW 36.48.070, and shall be composed of the following: county executive, director of the department of finance, chief budget and strategic planning officer, and the chairperson of the county council. The executive finance committee shall be responsible for directing the director of the finance department in determining the maximum prudent extent to which residual treasury cash shall be invested pursuant to RCW 36.29.020 and this chapter. Actions of the committee shall be by majority vote except when the chairperson of the council determines such action constitutes a policy determination, as opposed to an administrative determination, which should be referred to the council. The chairperson of the council may defer action on the proposal until the council makes such policy determination regarding the proposed action. (Ord. 12076 § 35, 1995).

**4.10.060 Reports on investments.** The investment instruments in which county funds shall be invested shall be selected solely by the director of finance or his or her designee and fully reported to the executive finance committee on a monthly basis at a minimum. Any losses on investments including all investments of the county treasury shall be reported by the director of finance to all members of the executive finance committee immediately upon discovery. Investments shall be chosen from those which are now or may hereafter be legally permitted, with the aim of maximizing return to the county while safeguarding county funds, providing the liquidity needed to meet county obligations in timely fashion, and complying with such other county policy directives as now exist or may be hereafter adopted. (Ord. 7112 § 6, 1985).

**4.10.070 Investment earnings, losses and penalties.** Investment earnings and losses and any penalties for premature liquidation shall be allocated as follows:

A. In the case of first tier funds, for those specific fund investments directed by the fund manager, an investment service fee equal to the maximum now or hereafter authorized by state law shall be deposited in the county current expense fund, and the balance of the maturing or liquidated investment, plus earnings if any, shall be deposited in the specific fund out of which the investment originated.

As an alternative to premature liquidation of these specific fund investments, the executive finance committee may provide, on appropriate terms and conditions, for temporary interfund borrowing to cover unforeseen cash liquidity needs, and may provide for interfund purchases, at then market value, of investments in order to avoid penalties, provided that, the director of finance shall report to the executive finance committee any temporary interfund borrowing made to avoid liquidation of any investment instrument if such liquidation would have resulted in a loss of principal or interest. Terms and conditions should specify an interest rate and schedule of repayment.

B. For all other county funds, and for residual treasury cash investments attributable to first tier funds, all earnings and losses and any penalties for premature liquidation shall be deducted from or deposited in the county current expense fund and used for general county purposes. (Ord. 7112 § 7, 1985).

**4.10.080 Report to the council.** The executive finance committee shall report to the county council quarterly the average residual cash and investment balances of each first tier fund, the amount of investment earnings received by each first tier fund, the specific fund investments outstanding at the end of the quarter for each first tier fund, and the amount retained in that fund at the end of the quarter as part of the residual treasury cash. (Ord. 7112 § 8, 1985).

**4.10.090 Pooled investments.** At the direction of the executive finance committee, with the agreement of the fund manager, the director of finance or his or her designee, may pool monies for specific fund investments with other monies directed for specific fund investments by a fund manager under the first paragraph of RCW 36.29.020, as now or hereafter amended, monies in the residual treasury cash and monies directed for investment by other municipal corporations. Interest earnings and any losses shall be apportioned pro rata, after payment of investment service fees to the county current expense fund, to each of the funds participating in the pooled investment. (Ord. 7112 § 9, 1985).

**4.10.100 Repealer.** King County Resolution 36165 is hereby repealed, except that it shall continue to govern the investment of county funds consisting primarily of proceeds from the issuance of bonds or other county obligations authorized (whether or not yet issued) prior to the effective date of this chapter, and shall take precedence over Ordinance No. 7112 as to such funds in case of irreconcilable conflict. (Ord. 7112 § 10, 1985).

(King County 3-96)

**4.10.110 New funds.** A. Whenever a new county fund shall be created, unless it is of a type described in K.C.C. 4.08.015, consideration shall be given to whether it should be a first tier fund, and the council shall consider the recommendation of the executive in this regard within 45 days of receiving such recommendation. Any fund as to which no specific action is or has been taken within 45 days to authorize specific fund investments under the first paragraph of RCW 36.29.020, as now or hereafter amended, shall be a second tier fund.

B. Whenever a new county fund is established with direction that all surplus monies in the fund be invested for the benefit of that fund, or when such direction is given in connection with any county fund, such direction shall be deemed to mean only that monies available but not required for immediate expenditure shall be invested for that fund according to the procedures and limitations contained in this chapter, and such direction shall not negate or affect the authority of the director of the department of finance, under the guidance of the executive finance committee, to include the retained cash balance in that fund as part of the residual treasury cash invested under the second paragraph of RCW 36.29.020, as now or hereafter amended, for the benefit of the county Current Expense Fund; except that if specific negative reference is made to this chapter and direction is expressly given that the Current Expense Fund shall not receive any earnings attributable to the fund in question, then and only then shall that particular fund be entitled to its proportionate share of any earnings resulting from residual treasury cash.

C. In case direction shall be given that certain monies in a county fund be invested for the benefit of that fund, and no fund manager be provided for, then the director of the county department or office primarily responsible for expenditures from that fund shall be the fund manager. (Ord. 12646 § 2, 1996; Ord. 12076 § 36, 1995).

**4.10.120 Ratification of prior investments.** All prior actions of the executive finance committee and the director of the department of finance or his/her predecessor taken in connection with investment directives and policies, investment decisions, and the allocation of investment earnings, as they relate to the investment of county funds, are hereby ratified. (Ord. 12076 § 37, 1995).

**4.10.130 Administrative rules.** The director of finance shall promulgate administrative rules pursuant to K.C.C. 2.98 to implement this chapter. The rules shall be approved by the executive finance committee. (Ord. 7112 § 13, 1985).

**4.10.140 Effective date.** This chapter shall take effect retroactive to January 1, 1985. (Ord. 7112 § 14, 1985).

**4.10.150 Outstanding investments.** In the event that there are any investments outstanding on the effective date of this chapter which have been made for the benefit of a county fund (the "originating fund") that will no longer, upon the effective date of this chapter, be entitled to retain investment earnings, then the earning or loss from the investment shall, upon receipt or maturity, be divided proportionately between the originating fund and the current expense fund according to the number of calendar days such investment was outstanding before and on or after the effective date of this chapter. In such cases, the current expense fund shall receive, from the originating fund's share of investment earnings, the maximum investment service fee now or hereafter allowed by state law. (Ord. 7112 § 15, 1985).

**Chapter 4.12**  
**CLAIMS AGAINST COUNTY<sup>1</sup>**

**Sections:**

- 4.12.010 Purpose.
- 4.12.020 Definitions.
- 4.12.030 Risk management division; duties of RM.
- 4.12.040 Risk management committee.
- 4.12.050 Role of prosecuting attorney.
- 4.12.060 Duties of county officers, employees and authorized agents.
- 4.12.070 Procedure for handling claims.
- 4.12.080 Procedure for handling lawsuits.
- 4.12.090 Defense of county officers, employees and authorized agents.
- 4.12.100 Recovery of losses.
- 4.12.110 Severability.

**4.12.010 Purpose.** The purpose of this chapter is to establish risk management policies for the county and to define procedures for the executive and the prosecuting attorney regarding the processing and disposition of claims and claims lawsuits against the county. (Ord. 3581 § 1, 1978).

**4.12.020 Definitions.** As used in this chapter, the following words and terms shall have the meanings set forth herein:

- A. "Chief civil deputy" means the chief deputy of the civil division, office of the King County prosecutor or his designee;
- B. "Civil division" means the civil division of the office of the King County prosecutor;
- C. "Claims" shall mean any claim naming the county, and/or its officers, employees or authorized agents while acting in good faith within the scope of their official duties, as a cause or causes of injury or damage and which alleges a tort cause of action and asks for money damages.
- D. "Lawsuit" means any lawsuit naming the county, and/or its officers, employees or authorized agents while acting in good faith within the scope of their official duties, as defendant(s), which lawsuit alleges a tort cause of action and asks for money damages;
- E. "Committee" means the risk management committee established by Section 4.12.040;
- F. "Council" means the King County council, as defined by Article 2 of the King County Charter;
- G. "Executive" means the King County executive, as defined by Article 3 of the King County Charter or his designee;
- H. "Risk management" means a coordinated and continuous management process to identify potential loss exposures, to apply reasonable and effective risk controls and to insure that the financial integrity of King County is not impaired after a loss;
- I. "RM" means the risk manager or his designee;
- J. "Safety manager" means the manager of the office of safety and workers compensation program. (Ord. 8428 § 1, 1988; Ord. 3581 § 2, 1978).

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<sup>1</sup>[For statutory provisions regarding claims against counties, see RCW 36.45.]



**4.12.030 Risk management division; duties of RM.** A. DESIGNATION. A risk management division is established in K.C.C. 2.16. The manager of the risk management division shall be the RM, who shall report directly to the director of the department of information and administrative services. It is the intention of the council that the risk management program as established in 1978 by Ordinance 3581, as amended, and codified as K.C.C. 4.12 shall apply fully to the consolidated county government, including the functions, structures, and operations performed prior to January 1, 1996 by the department of metropolitan services.

B. GENERAL DUTIES OF RM.

1. The RM shall be responsible for administration of the risk management program.
2. The RM shall coordinate with the civil division on contractual matters giving rise to potential liability on the part of the county. The RM shall seek the advice of the civil division as to appropriate language regarding insurance, indemnification, releases and hold harmless clauses. Thereafter, the RM shall advise department directors and division managers concerning these matters as part of a coordinated process prior to finalization of county contracts.
3. The RM shall be the chairperson of the committee and shall advise the committee concerning insurance, risk management policies, broker selection and other appropriate matters.
4. With the approval of the committee, the RM shall select appropriate insurance brokers by use of a competitive procurement process for the marketing of insurance and related services.
5. The RM shall be responsible for the purchasing and administration of all such insurance policies, funded self-insurance programs, and related services as are consistent with good risk management policy and the needs of the county. In purchasing insurance policies, the RM shall obtain the approval of the committee.
6. The RM shall advise all county departments, divisions, and other county agencies regarding risk management and reduction of risk and exposure to loss, including programs and precautions for safety to reduce hazards to the public that may exist in county facilities and operations. The RM shall cooperate with the safety manager in areas where, in the opinion of the RM, the safety of employees and safety of the public requires coordinated programs. The RM shall also be responsible for answering all insurance or funded self-insurance coverage questions. The RM shall be responsible for the evaluation of current and future county/departamental insurance coverage programs and have the authority to make recommendations where such action is in the best interests of the county.
7. The RM shall have the power, subject to budget authorizations, to contract for such outside assistance and perform such other acts as are necessary to carry out his/her responsibilities in an expeditious manner.
8. The RM shall have the responsibility to establish reserve requirements for all claims and lawsuits and recommend financing plans and budget actions to assure that adequate resources are available to meet risk management financing requirements.
9. The RM shall have responsibility for risk identification, control and reduction, including authority to make recommendations to all county departments, divisions and agencies regarding the safety of the public using county facilities or services.

C. DUTIES OF RM RELATING TO CLAIMS.

1. The RM shall have the power to employ the services of such claims specialists or other parties as are necessary to process claims in an equitable and expeditious manner.
2. The RM shall cooperate with the civil division in coordinating information pertinent to claims and lawsuits against the county.
3. For all claims of fifty thousand dollars or less, the RM shall make final disposition; Provided that, for all claims over two-thousand five-hundred dollars, the RM shall seek the advice of the civil division prior to final disposition.
4. The RM shall maintain complete histories of all claims and claims litigation, insured or funded self-insurance, loss histories, and investigations of claims. The RM shall be responsible to insure that complete files are maintained of all claims asserted against the county and all incidents reported to the risk management division sufficient to document at least a five-year claims history.

D. **REPORTS.** The RM on or before March 31st of the subsequent year shall report to the council the total number and amount of all claims filed against the county and the number and amounts of all claims paid by the county during the preceding calendar year, including totals of information required in the semi-annual report of the insurance fund. The RM shall make an annual report to the committee and the council regarding insurance coverage and the level of retained risk. (Ord. 11984 § 3, 1995).

**4.12.040 Risk management committee.** A. **CREATION AND COMPOSITION.** There is created a risk management committee to be composed of the following individuals: RM, safety manager, chief civil deputy, and chief budget and strategic planning officer. The RM shall chair the committee. The safety manager shall be a nonvoting member of the committee and shall serve to inform and advise the committee on safety matters and coordinate employee safety programs with the risk identification and control functions of the committee.

B. **DUTIES OF COMMITTEE.** The risk management committee shall:

1. Make recommendations to the council and executive regarding risk management policy and shall cause such policy to be established and kept current;
2. Approve the selection of all insurance brokers submitted to it, as a result of a competitive procurement process;
3. Render advice to the RM on matters concerning the purchase of insurance policies and advise on the design of insurance and funded self-insurance programs;
4. Advise the RM concerning matters of risk management policy; and
5. Approve the purchase of all insurance policies. (Ord. 12076 § 38, 1995).

**4.12.050 Role of prosecuting attorney.** A. **LEGAL ADVISOR OF COUNTY.** This section is consistent with and implements in part state law, RCW 36.27.020, which makes the prosecuting attorney the legal advisor of the county.

B. **DUTIES.**

1. The prosecuting attorney, in accordance with state law, RCW 36.27.020, shall be primarily responsible for the defense of all lawsuits against the county, or against county officials, employees or authorized agents acting in good faith within the scope of their official county duties, except where insurance or service contracts provide for defense. The prosecuting attorney may contract with outside counsel for legal services where appropriate.
2. The civil division shall provide legal advice to the RM regarding the disposition of all claims against the county.
3. The civil division shall keep the RM advised of the current status and progress of all claims litigation.
4. The civil division shall direct any recommendations for settlement of claims or lawsuits to the authority designated by Sections 4.12.030 and 4.12.080 as having final settlement authority. In recommending settlement of claims or lawsuits, the civil division shall consult, in conjunction with the risk management office, with the department, division or other county agency most involved with the litigation and/or named as a party to the lawsuit.
5. In reviewing contract language involving indemnification, releases, hold harmless clauses or insurance matters, the civil division shall provide advice to the RM.
6. The chief civil deputy of the civil division shall resolve any and all questions relating to the following issues:
  - a. whether a county official, employee or authorized agent acted in good faith within the scope of his or her official county duties; and
  - b. whether, for purposes of the issues raised by a particular claim or lawsuit, a person is in fact a county official, employee or authorized agent. (Ord. 8428 § 5, 1988: Ord. 3581 § 6, 1978).

**4.12.060 Duties of county officers, employees and authorized agents.**

A. COOPERATION. All county departments, divisions or agencies and the officers, employees and authorized agents thereof are hereby directed to cooperate fully and in good faith with the RM and civil division in the investigation and defense of claims and lawsuits. When deemed necessary by the chief civil deputy or deputy prosecutor assigned to the case, such assistance may include, but not be limited to, the providing of testimony and exhibits for use in litigation. Any request for information by the office of risk management shall be considered a request by the civil division.

B. FORBIDDEN ACTS. Except as specifically directed by the RM or civil division, no county department, division or other county agency, and no county official, employee, or authorized agent acting individually or collectively, may engage in the following acts:

1. Negotiate or otherwise affect the settlement of a claim or lawsuit against the county;
2. Make an admission of liability involving a claim or lawsuit against the county;
3. Discuss with persons who are not county employees incidents which could reasonably lead to claims or lawsuits against the county; or
4. Discuss with persons who are not county employees incidents which are the subject of pending claims or lawsuits.

C. REPORTING ACCIDENTS AND INCIDENTS. In the event of an accident, incident or occurrence causing bodily injury or property damage involving county vehicles, property or personnel acting within the scope of their employment, the knowledgeable county officers, agents, employees and authorized agents shall provide notice to the office of risk management as soon as practicable. Such notice shall include all reasonably obtainable information with respect to the time, place and circumstances of said accident, incident or occurrence and the names and addresses of all knowledgeable county personnel, injured or affected parties, and available witnesses. (Ord. 8428 § 6, 1988; Ord. 3581 § 7, 1978).

**4.12.070 Procedure for handling claims.** A. PLACE FOR FILING; CONTENT. All claims against the county for damages arising out of tortious conduct shall be presented to and filed with the clerk of the council. All such claims shall be verified and shall accurately describe the conduct and circumstances which brought about the injury or damage, describe the injury or damage, state the time and place the injury or damage occurred, state the names of all persons involved, if known, and shall contain the amount of damages claimed, together with a statement of the actual residence of the claimant at the time of presenting and filing the claim and for a period of six months immediately prior to the time the claim arose. If the claimant is incapacitated from verifying, presenting, and filing his claim or if the claimant is a minor, or is a nonresident of the state, the claim may be verified, presented, and filed on behalf of the claimant by any relative, attorney, or agent representing him. With respect to the content of such claims this section shall be liberally construed so that substantial compliance will be deemed satisfactory.

B PERIOD AND REQUISITES. No action shall be commenced against the county for damages arising out of tortious conduct until a claim has first been presented to and filed with the clerk of the council. The requirements of this section shall not affect the applicable period of limitations within which an action must be commenced, but such period shall begin and shall continue to run as if no claim were required.

C. TRANSMITTAL. The clerk of the council shall initiate the processing of a claim by immediately transmitting the original of the claim to the RM. The clerk of the council shall at the same time send a copy of the letter of transmittal to the civil division.

D. DISPOSITION.

1. For all claims of fifty thousand dollars or less, the RM shall be the final payment authority and shall make final disposition by either granting or denying such claim; Provided that, for all claims over two-thousand five-hundred dollars, the RM shall seek the advice of the civil division prior to final disposition.

2. For all claims above fifty thousand dollars, the county executive shall make final disposition after receiving advice from the civil division and the RM. (Ord. 8428 § 7, 1988: Ord. 3581 § 8, 1978).

**4.12.080 Procedure for handling lawsuits.** A. SERVICE OF PROCESS. Service of a summons and complaint on the clerk of the council shall constitute service on the county for purpose of state law, RCW 4.28.080.

B. SERVICE ON OFFICER OR EMPLOYEE. Any county official or employee who is served with a summons and/or complaint in a lawsuit against the county or against any of its officials, employees or authorized agents alleged to be acting in their official capacities shall immediately deliver the summons and/or complaint to the clerk of the council.

C DISTRIBUTION. The clerk of the council, upon accepting service of the summons and/or complaint shall immediately deliver copies thereof to the civil division. The civil division shall docket the lawsuit and send a copy of the summons and/or complaint to the office of risk management.

D. DEFENSE. The prosecuting attorney shall defend, or provide for the defense, of all self-insured lawsuits against the county or any of its officials, employees or authorized agents acting in good faith within the scope of their official duties; Provided that, such individuals discharge their obligations as set forth in Section 4.12.060.

E. SETTLEMENT. Final authority for settlement of self-insured lawsuits shall be as follows:

1. The RM, acting with the advice of the civil division, may authorize settlements of fifty thousand dollars or less.

2. The executive, acting with the advice of the civil division and the RM, may authorize settlements of more than fifty thousand dollars. (Ord. 8428 § 8, 1988: Ord. 3581 § 9, 1978).

**4.12.090 Defense of county officers, employees and authorized agents.**

A. PURPOSE. The purpose of this section is to protect county officers, employees, authorized agents and their marital communities from personal liability for acts committed by such individuals in good faith and within the scope of their official county duties.

B. DETERMINATIONS OF SCOPE AND STATUS. The chief civil deputy shall determine any and all questions relating to scope and status in accordance with Section 4.12.050.B.6.

C. RESPONSIBILITY FOR DEFENSE. Where a county officer, employee, authorized agent or the marital community of such person is sued in a lawsuit for an act or alleged act falling within the scope of the officer's, employee's or authorized agent's official duties, the prosecuting attorney shall be responsible for defense of that person or community in accordance with the procedures and requirements specified in Sections 4.12.050, 4.12.060, and 4.12.080, and 4.12.090.

D. EXCLUSIONS. This section shall not apply where a claim or lawsuit is covered fully by insurance.

E. POSSIBLE CONFLICTS. Where a possible conflict exists between the county and a county official, employee or authorized agent, acting in good faith within the scope of his or her official duties, the prosecuting attorney may at his or her sole discretion, appoint outside counsel as a special deputy prosecuting attorney to represent such persons. In such cases, the county shall be responsible for payment of costs incurred in such defense. (Ord. 8428 § 9, 1988; Ord. 3581 § 10, 1978).

**4.12.100 Recovery of losses.** A. ACTIONS FOR RECOVERY. The RM and civil division shall be responsible for bringing all actions, including claims and lawsuits, for recovery of losses to the county arising out of the acts of others. Such losses may include property damages or losses which impact on the county as a result of personal injuries to county officers or employees. In addition, the civil division may join the county as a party with any third party in a lawsuit involving recovery of loss to the county.

B. ALLOCATION OF RECOVERIES. Any moneys recovered (excluding costs of recovery) by the RM or civil division on account of losses to the county shall be paid to the budget unit or department which has expended funds and/or materials as a result of the loss. Any moneys in excess of those so expended shall be transferred to the insurance fund. (Ord. 3581 § 11, 1978).

**4.12.110 Severability.** Should any section, subsection, paragraph, sentence, clause or phrase of this chapter be declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this chapter. (Ord. 8428 § 13, 1988; Ord. 3581 § 13, 1978).

**Chapter 4.13**  
**DEFENSE OF COUNTY OFFICERS, EMPLOYEES,**  
**AND**  
**AUTHORIZED AGENTS**

**Sections:**

- 4.13.010 Legal representation.
- 4.13.020 Role of prosecuting attorney.

**4.13.010 Legal representation.** There is added to K.C.C. Title 4 a new chapter to read as follows:

A. Defense of County Officers, Employees, and Authorized Agents. Subject to the provisions of this chapter, the county shall provide legal representation and indemnification to protect county officers, employees, authorized agents and their marital communities from personal liability for alleged violations of civil or criminal law resulting from or based upon alleged acts or omissions of the officer, employee, or authorized agent. To have the benefit of such legal representation and indemnification, the county officer, employee, or authorized agent shall have performed or acted in good faith, with no reasonable cause to believe such conduct was unlawful, and within the scope of such person's service to or employment with the county. (Ord. 11032 § 27, 1993).

**4.13.020 Role of prosecuting attorney.** A. In accordance with RCW 36.27.020, the prosecuting attorney shall be primarily responsible for the defense pursuant to this chapter of any county officer, employee, or authorized agent. The prosecuting attorney may contract with outside counsel for legal services where appropriate.

B. The chief civil deputy prosecuting attorney shall resolve any and all questions as to whether or not a county officer, employee, or authorized agent performed or acted as required to have the benefit of county legal representation and indemnification.

C. Duties of county officers, employees and authorized agents. The provisions of section 4.12.060 shall apply to the provisions of legal defense and indemnification under this section.

D. Responsibility for costs and expenses. Any reasonable costs and expenses incurred in the provision of legal representation and indemnification pursuant to this chapter shall be paid from the funds appropriated to the particular county agency employing or retaining the affected county officer, employee, or authorized agent. (Ord. 11032 § 27, 1993).

**Chapter 4.14**  
**BIDDING PROCEDURES FOR FINANCIAL**  
**SERVICES CONTRACTS**

**Sections:**

- 4.14.010 Policy.
- 4.14.020 Frequency of competitive procurement process.
- 4.14.030 Financial service need survey.
- 4.14.040 Development and review of specifications.
- 4.14.050 Specifications forwarding - preproposal conference.
- 4.14.060 Specifications time limit - proposals called when.

**4.14.010 Policy.** It is the policy of King County that financial services provided to the county by banking institutions be provided as a result of open competitive procurement processes. (Ord. 12076 § 39, 1995).

**4.14.020 Frequency of competitive procurement process.** Competitive procurement processes by banking institutions to provide said services shall occur once every three years. (Ord. 12076 § 40, 1995).

**4.14.030 Financial service need survey.** The director of the department of finance shall conduct a survey of the financial services needs of the county prior to initiating the procurement process. The survey shall be reviewed and updated prior to each subsequent procurement process. (Ord. 12076 § 41, 1995).

**4.14.040 Development and review of specifications.** The director of the department of finance shall develop specifications stating the financial service needs of the county. Said specifications shall be reviewed and approved by the council prior to formally seeking proposals from banks. (Ord. 12076 § 42, 1995).

**4.14.050 Specifications forwarding — preproposal conference.** Specifications shall be forwarded to all banking institutions capable of serving the county's financial service needs and shall be made available to any bank or individual interested in providing such services. A conference shall be arranged prior to submission of formal proposals to receive input from the banking community. Changes to the specifications will be by addendum and will be reviewed by the council. (Ord. 12076 § 43, 1995).

**4.14.060 Specifications time limit - proposals called when.** Specifications for providing banking services to the county shall be developed for council approval on or before the end of March. Proposals shall be called by the first working day in June (Ord. 12076 § 44, 1995).

**Chapter 4.16**  
**PROCUREMENT PROCEDURES FOR PUBLIC CONTRACTS<sup>1</sup>**

**Sections:**

- 4.16.010 Definitions.
- 4.16.025 Submittal and opening of bids and proposals.
- 4.16.030 Exceptions to bidding for the lease or purchase of tangible personal property and services or the solicitation of proposals and qualifications and subsequent purchase of professional and/or technical service.
- 4.16.040 Proprietary purchases.
- 4.16.050 Emergency purchases.
- 4.16.070 Petty cash purchases.
- 4.16.080 Rules and regulations for the solicitation and purchase of professional or technical service contracts.
- 4.16.083 Waiver of advertisement and competitive bidding for certain public works projects.
- 4.16.085 Small works roster alternative to advertisement and competitive bidding.
- 4.16.090 Rules and regulations for the lease or purchase of tangible personal property and the purchase of services other than professional and/or technical consultant services.
- 4.16.095 Direct voucher.
- 4.16.100 Collusion.
- 4.16.110 Cooperative purchasing.
- 4.16.120 Encumbrance of funds.
- 4.16.130 Special purpose revolving funds.
- 4.16.140 Director authorization.
- 4.16.142 Qualification procedures.
- 4.16.144 Protest and appeal procedures.
- 4.16.145 Debarment and suspension.
- 4.16.150 Exemptions.
- 4.16.155 Negotiated procurements.
- 4.16.165 Federal or state assistance requirements.
- 4.16.168 Federal and state law.
- 4.16.175 Reports on contracts for professional or technical services.
- 4.16.200 Severability.

**4.16.010 Definitions.** Terms used in this chapter shall be given their common and ordinary meaning except where otherwise declared or clearly apparent from the context. Additionally, the following definitions shall apply.

A. The term "bid" or "proposal" as used throughout this chapter shall mean an offer to provide materials, equipment, supplies, or services, in response to a solicitation for bids or proposals issued by the county.

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<sup>1</sup>[For statutory provisions regarding competitive bidding for county public works contracts, see RCW 36.32.240 et seq.]

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B. The terms "bidder," "proposer" or "offeror" as used throughout this chapter shall mean any person, firm or corporation which formally submits a bid, proposal or offer to provide tangible personal property or services including expert personal, professional, technical, and consultant services, to the county in response to a solicitation for bids or proposals or request for qualifications issued by the county.

C. The term "contract" as used throughout this chapter shall mean a mutually binding legal relationship or any modification thereof obligating a person, firm, corporation, partnership or group to provide tangible personal property or services to the county, and which obligates the county to pay therefor.

D. The term "director" as used throughout this chapter shall mean the director of the department of finance.

E. The term "metropolitan function" as used throughout this chapter shall mean those function(s) authorized by RCW 35.58.050, approved by the voters, and assumed by the county pursuant to RCW 36.56.010.

F. The term "professional or technical services" as used throughout this chapter shall mean those services provided by independent contractors: (1) within the scope of architecture, accounting, engineering, landscape architecture, law, financial or administrative studies, feasibility studies of a scientific or technical nature, management advisory services and special project management for a defined period of time or result, or other practice that requires specialized knowledge, advanced education or professional licensing or certification; and (2) where the primary service provided is mental or intellectual involving the consistent exercise of judgment and discretion or the provision of specialized skills.

G. The term "rolling stock" as used throughout this chapter shall mean revenue producing buses, vans, cars, railcars, locomotives, and trolley cars and buses.

H. The term "services", except for professional or technical services, as used throughout this chapter shall mean the furnishing of labor, time, or effort by a contractor, not involving the delivery of tangible personal property, other than reports which are merely incidental to the required performance.

I. The term "tangible personal property" as used throughout this chapter shall mean equipment, supplies, materials, goods, and rolling stock. (Ord. 12138 § 6, 1996).

**4.16.025 Submittal and opening of bids and proposals.** A. Sealed bids shall be received by the director at such locations as the director shall designate. Bids shall be submitted as follows: Bids shall be sealed and shall be mailed or delivered and received at the location designated by the director up to the time and date specified on the invitation to bid, where such bids shall be time-recorded and initialed by a county representative. After the expiration of the time for the receipt of bids, the bids will be publicly opened and read. The county reserves the right to reject any bid, any portion of any bid, or all bids and to waive immaterial irregularities or any other requirement in accordance with applicable law.

B. Proposals shall be received by the director at such locations as the director shall designate. Proposals shall be submitted as follows: Proposals shall be sealed and shall be mailed or delivered and received at the location designated up to the time and date specified in the request for proposal, where such proposals shall be time recorded and initialed by a county representative; provided however, that if the director promulgates procedures by which proposals may be submitted electronically, and the request

for proposal provides that proposals may be submitted in such a manner, the proposer may elect to submit its proposal either by the sealed or by the electronic manner. After expiration of the time for receipt of proposals, a submittal list shall be compiled and made public. (Ord. 12138 § 7, 1996).

**4.16.030 Exceptions to bidding for the lease or purchase of tangible personal property and services or the solicitation of proposals and qualifications and subsequent purchase of professional and/or technical service.** In accordance with the provisions of RCW 36.32.245, RCW 36.32.253 and this chapter, the executive is granted authority to let any contract, lease or purchase of tangible personal property or services (other than professional or technical services) involving less than twenty-five thousand dollars, without advertisement and without formal, sealed bidding. The executive is also granted the authority to let any contract for the purchase of professional or technical services without a formal solicitation of proposal process where the value of the contract to the consultant will not exceed twenty-five thousand dollars. When leasing or purchasing tangible personal property or services (other than professional or technical services) between two thousand five hundred dollars and twenty-five thousand dollars, the executive shall be responsible for securing telephone and/or written quotations from vendors or prospective contractors to assure establishment of a competitive price, and for awarding such contracts to the lowest responsible bidder or proposer. When awarding a professional or technical services contract having a value to the contractor of less than twenty-five thousand dollars, the executive shall obtain proposals from similarly qualified proposers to ensure a competitive process, and strive to select the most qualified proposer, having given due regard to experience and expertise and other relevant factors; and provided further, that after the award of any contract pursuant to this section, the bids or proposals obtained shall be recorded and open to public inspection and shall be available by telephone inquiry. (Ord. 12138 § 8, 1996).

**4.16.040 Proprietary purchases.** The competitive procurement provisions of this chapter shall not apply to the lease or purchase of tangible personal property or to services of any kind which are clearly and legitimately limited to a single source of supply or which involve special facilities or market conditions in which instances the lease or purchase price shall be established by direct negotiations by the director. The executive shall approve such leases or purchases in excess of twenty-five thousand dollars. (Ord. 12138 § 9, 1996).

**4.16.050 Emergency purchases.** A. In the event of an emergency caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection, or for the immediate preservation of order or of public health or for the restoration to a condition of usefulness of any public property, the usefulness of which has been destroyed or where delay will result in financial loss to the county, or for the relief of a stricken community overtaken by such occurrences, the executive may issue a determination of emergency or proclaim an emergency pursuant to K.C.C. 12.52 reciting the facts constituting the same. Upon issuance of such a determination or proclamation the executive may issue a waiver of the requirements of K.C.C. 4.04, 4.16, 4.18, 12.16 and 12.18 with reference to any contract relating to the county's lease or purchase of tangible personal property or services, contracts for public works as defined by RCW 39.04.010, or to the selection and award of professional and/or technical service

consultant contracts. Such waiver shall continue in force and effect until terminated by order of the executive or action by the council by ordinance. Provided, however, that waivers for contracts entered into, which combined, encumber funds either in excess of two hundred fifty thousand dollars, or in excess of appropriation shall be subject to the provisions of section B below.

An emergency waiver of the requirements of K.C.C. 4.18, 12.16 and 12.18.095, pursuant to this section, shall not amend the annual utilization goals unless the emergency makes it impossible to achieve the annual utilization goals. The executive shall report, in detail, such emergency expenditures to the county council within forty-five days of determining an emergency.

B. Waivers for contracts, which combined for each emergency, exceed two hundred fifty thousand dollars, or are in excess of appropriation shall be forwarded to the clerk of the council no later than 10:00 a.m. the second business day after it is issued. Such waiver shall continue to have force and effect until terminated by order of the executive or action of the council by ordinance, or until it expires, which shall be ten calendar days after there have been contracts entered into, which combined, encumber funds either in excess of two hundred fifty thousand dollars, or in excess of appropriation. The council, by motion, may extend a waiver beyond the ten-day period above.

C. In the event a waiver authorized under this section expires or is terminated, no further contracts or purchases may be made without complying with the non-emergency contracting provisions of K.C.C. 4.04, 4.16, 4.18, 12.16 and 12.18. Any contract entered into under the authority of this section shall contain provisions allowing the county to terminate the contract for convenience or as a result of the expiration or termination of an emergency waiver as provided in this section. Such contract termination provisions shall authorize the county to pay the contractor only that portion of the contract price corresponding to work completed to the county's satisfaction prior to termination, together with costs necessarily incurred by the contractor in terminating the remaining portion of work, less any payments made before termination.

D. Reasonably necessary expenditures to respond to the emergency caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection, or for the immediate preservation of order or of public health or for the restoration to a condition of usefulness of any public property, the usefulness of which has been destroyed or where delay will result in financial loss to the county, or for the relief of a stricken community overtaken by such occurrences, that are directly associated and reasonably limited to stabilizing or repairing the public health, safety, interest, or property of the county that resulted in the emergency will not result in contracts or purchases being null and void, notwithstanding the lack of an appropriation. If the responsible director determines that the expenditures were made in excess of an appropriation, the executive will request an appropriation, specifying the source of funds. (Ord. 12163 § 2, 1996: Ord. 11788 § 2, 1995: Ord. 10581 § 3, 1992: Ord. 6172 § 11, 1982: Ord. 4551 § 6, 1979: Ord. 3441 § 5, 1977).

**4.16.070 Petty cash purchases.** Various departments or agencies of the county regularly have requirements for minimal cost purchases, and the cost of competitive purchasing to the county in these instances is greater than the benefits. The director shall establish a petty cash fund for open market purchases of miscellaneous items, total purchase price not to exceed one hundred dollars. Individual departments or agencies may effect these minimal cost purchases directly. The director will authorize the reimbursement to each department, office or employee authorized to make such petty cash expenditures upon delivery of vendor's sales receipt. The authorized designee of the department or office will certify the vendor's paid sales receipt and deliver same for reimbursement. (Ord. 12138 § 10, 1996).

**4.16.080 Rules and regulations for the solicitation and purchase of professional or technical service contracts.** A. The rules and regulations stipulated in this section shall apply only to professional or technical service contracts.

B. Consultant contracts for preparation of environmental documents prepared as required by the state Environmental Policy Act, chapter 43.21C RCW, are exempt from the requirements of this chapter.

C. Contracts for architect and engineering services shall be let in accordance with the requirements of chapter 39.80 RCW.

D. In soliciting and recommending award of a professional or technical services contract having a value to the contractor in excess of twenty-five thousand dollars, the director shall have the operational responsibility to:

1. Develop proposal specifications or a project description in the form of a request for proposal in concert with the requesting department or office.

2. Develop, with the requesting department or office, the written criteria which will be used to determine which written proposal(s) shall be accepted as the basis for recommending contract award. Such determination at a minimum shall include:

- a. quality;
  - b. known and documented expertise of the applicant;
  - c. documentation, as required, and demonstration of the financial capability of the party to perform specified work;

- d. special consideration of the impact of affirmative action, including minority and women's business enterprise participation.

3. Publicly advertise at least once the purpose, scheduled date, location, and time of a preproposal conference, or the name of a contact person from whom the project specifications shall be available. The purposes of prior notification shall be to distribute and discuss the project specifications in the form of a request for proposal to interested parties, and inform applicants of the stated time frame for submission.

4. Recommend to the executive which proposal or proposals should be awarded a contract(s) as being in the best interests of the county.

5. Be responsible to address all necessary comments to other proposers, interested parties or the general public regarding the decision by the county to contract for services from a party to the exclusion of other proposers.

6. Include in contracts that provide for reimbursement of contractor travel and meal expenses a provision that limits such reimbursements to eligible costs based on the rates and criteria established in K.C.C. chapter 3.24. (Ord. 13257 § 17, 1998; Ord. 12138 § 11, 1996).

**4.16.083 Waiver of advertisement and competitive bidding for certain public works projects.** In accordance with RCW 36.32.250, advertisement and competitive bidding shall be dispensed with in the letting of contracts for public works involving less than ten thousand dollars. (Ord. 10581 § 7, 1992).

**4.16.085 Small works roster alternative to advertisement and competitive bidding.** There is hereby created a small works roster system, which shall operate as a uniform process to award contracts for public works projects with an estimated value of one hundred thousand dollars or less as an alternative, at the option of the county on a project-by-project basis, to formal advertisement and competitive bidding. The following procedures shall be followed in awarding all contracts using this roster system:

A. Individual rosters within the system shall be composed of all contractors who have requested to be placed thereon and who are, where required by law, properly licensed to perform such work in this state;

B. The county shall actively solicit participation by women-owned and minority-owned business enterprises in accordance with the provisions of K.C.C. 4.18;

C. Whenever possible, the county shall by invitation seek bids from at least five separate contractors on an appropriate roster. Such invitation shall include an estimate of the scope and nature of the work to be performed as well as the materials and equipment to be furnished;

D. Once a contractor on a roster has been offered an opportunity to submit a bid, that contractor shall not be offered another opportunity to submit a bid for any other contract utilizing that same roster until all other contractors thereon, including women-owned and minority-owned contractors, have been afforded an opportunity to submit a bid; and

E. A contractor shall be removed, at the discretion of the manager, from a small works roster after being deemed non-responsible to two consecutive invitations to bid.

F. All contracts shall be awarded to the contractor submitting the lowest responsible bid.

The director or his designee shall be responsible for the administration of the small works roster system and shall prepare and adopt the forms, administrative processes and operational procedures necessary to implement a small works roster system for different categories of anticipated work that complies fully with this section and all applicable requirements of state law, including those set forth in RCW 36.32.250 and RCW chapter 39.04. (Ord. 10581 § 8, 1992).

**4.16.090 Rules and regulations for the lease or purchase of tangible personal property and the purchase of services other than professional and/or technical consultant services.** The director or the director's designee shall have prepared and shall approve and advertise for bids of all county solicitations for the lease or purchase of tangible personal property and the purchase of services (other than professional and/or technical consultant services) in excess of twenty-five thousand dollars, and such solicitations shall be consistent with applicable state of Washington statutes, including RCW 36.32.245, RCW 36.32.253 and RCW 39.04.190. All purchases or contracts made by the director or the director's designee shall be awarded to the lowest responsible bidder. Any or all bids may be rejected for good cause. (Ord. 10581 § 6, 1992: Ord. 6707, 1984: Ord. 4551 § 7, 1979: Ord. 3441 § 8, 1977).

**4.16.095 Direct voucher.** A. Direct voucher purchases by individual departments and offices shall not exceed two thousand five hundred dollars without approval by ordinance passed by the council.

B. It shall be the responsibility of the director to report to the council no later than April 30th of each year direct voucher activity for the previous year on a department by department basis. Said report shall include, but not be limited to, an identification of problems regarding inappropriate use of direct vouchering and corrective actions implemented by the executive. (Ord. 12138 § 12, 1996).

**4.16.100 Collusion.** Regardless of whether bids or proposals have been solicited by the county for the purchase of tangible personal property or the performance of service(s), it shall be the duty of the director to report to the executive any suspected collusion and may order such suspected collusion reported to the proper federal authorities charged with enforcement of the federal anti-trust laws and to the Anti-Trust Division of the Office of the Attorney General of the state of Washington. (Ord. 12138 § 13, 1996).

**4.16.110 Cooperative purchasing.** The director shall have authority to join with other units of government in cooperative purchasing when the best interests of the county would be served thereby; provided, that each of the participating units shall be separately invoiced by the vendors for such purchases and the county shall not be obligated for purchases other than those required for its own use. Whenever supplies, materials, equipment and services are purchased for the county by federal, state or local governments, such purchases may be accomplished in the manner prescribed by the provisions of applicable law, charter or chapter of such federal, state or local governments, rather than the provisions of this chapter. (Ord. 12138 § 14, 1996).

**4.16.120 Encumbrance of funds.** Except in emergency, no order for delivery on a contract or open market order for supplies, materials, equipment or contractual services for any department or office shall be awarded until the department director or chief officer has certified that the encumbered balance in appropriation or appropriations concerned, in excess of all unpaid obligations, is sufficient to defray the cost of such order. (Ord. 12138 § 15, 1996).

**4.16.130 Special purpose revolving funds.** The director of the department of finance is hereby authorized to establish three funds for the purposes listed below and will reimburse such funds upon submittal of adequately documented disbursement records which must relate to the purpose of the respective fund. The following special purpose revolving funds are recognized as necessary to the legitimate operating needs of the county:

- A. Employee Advance Travel Expense Revolving Fund.
  - 1. Custodian: Department of finance.
  - 2. Purpose: To provide advances for employee travel expense in cases deemed to otherwise result in undue economic burden on the employee.
- B. Special Investigation Revolving Fund.
  - 1. Custodian: Department of public safety.

2. Purpose: To provide cash funds for payments to nonemployees as may occur in special investigation activities.

C. Fraud Division Revolving Fund.

1. Custodian: Office of the prosecuting attorney.

2. Purpose: To provide cash funds for such purposes or payments to nonemployees as may be incurred in fraud investigations. (Ord. 12076 § 45, 1995).

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**4.16.140 Director authorization.** The director is hereby authorized to take all actions necessary and appropriate to implement the policies and provisions set forth in this chapter, and to promulgate such rules, regulations and guidelines as the director deems necessary to carry out the purposes or provisions of this chapter; provided, that such rules, regulations and guidelines shall be promulgated in compliance with K.C.C. 2.98, Rules of County Agencies. (Ord. 12138 § 22, 1996).

**4.16.142 Qualification procedures.** The director is hereby authorized to establish procedures for qualifying tangible personal property and services prior to procurement of such items. Under such procedures, only tangible personal property and services that are determined to meet the qualifying criteria will be acceptable in the subsequent procurement. (Ord. 12138 § 16, 1996).

**4.16.144 Protest and appeal procedures.** The executive shall establish procedures for considering and determining bid and proposal protests and appeals. The executive shall render the final administrative determination on all such protests and appeals. (Ord. 12138 § 17, 1996).

**4.16.145 Debarment and suspension.** The executive shall comply with the following procedures in contract debarment and suspension actions.

A. After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the executive shall have authority to debar a person, firm or other legal entity for cause from consideration for award of contracts with the county. The debarment shall be for a period of not more than two years.

B. The executive shall have the authority to suspend a person, firm or other legal entity from consideration for award of contracts if there is probable cause for debarment. The suspension shall be for a period of not more than six months.

C. The authority to debar or suspend shall be exercised in accordance with procedures established by the executive.

D. The causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract;

2. Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which currently, seriously, and directly affects responsibility as a contractor to the county;

3. Conviction under state or federal antitrust statutes arising out of the submission of bids or proposals;

4. Violation of contract provisions, such as the following, of a character which is regarded by the executive to be so serious as to justify debarment action:

- a. deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract, or
- b. substantial failure to comply with commitments to and contractual requirements for participation by minority and women's business enterprises and equal employment opportunity, or

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c. a recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts; provided that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment;

5. Violation of ethical standards set forth in contracts with the county; or

6. Any other cause the executive determines so serious and compelling as to affect responsibility as a contractor to the county, including debarment by another governmental entity for any cause similar to those set forth herein.

E. The executive shall issue a written decision stating the reasons for the debarment or suspension. Such decision shall be promptly mailed or otherwise furnished to the debarred or suspended person and any other party intervening.

F. The executive's decision of debarment or suspension, unless fraudulent, shall constitute the final and conclusive decision on behalf of the county. After a final decision has been made, the executive shall submit a report to the council giving the name of the person, firm or other legal entity suspended or debarred and the reason(s) for such suspension or debarment. (Ord. 12138 § 18, 1996).

**4.16.150 Exemptions.** Contracts with the following organizations shall be entered into without regard to any provisions of K.C.C. Chapter 4.16 and Ordinance 4551 to the contrary:

- A. Youth Service Bureaus, including Center for Human Services;
- B. Puget Sound Council of Governments;
- C. King County Soil Conservation Service;
- D. Air Pollution Control Service;
- E. Seattle/King County Visitors Bureaus;
- F. Economic Development District;
- G. Pacific Science Center;
- H. Seattle/King County Economic Development Council;
- I. Eastside Visitors Bureau;
- J. United Way;
- K. United States Office of Personnel Management.

(Ord. 8896, 1989: Ord. 7277, 1985: Ord. 6231, 1982).

**4.16.155 Negotiated procurements.** A. The provisions of this section shall apply to contracts or procurements for services and professional or technical services for departments and offices. In addition, the provisions of this section shall apply to contracts or procurements for tangible personal property acquired in furtherance of metropolitan functions. Unless otherwise provided herein, all other ordinances relating to procurement, bidding or contract procedures shall apply to contracts or procurements which are in furtherance of metropolitan functions. In the event there are inconsistencies between this section and any other ordinance, this section shall control.

B. If the director determines that soliciting competitive sealed bids is not in the best interest of the county, tangible personal property and services other than public works, the estimated cost of which is in excess of twenty-five thousand dollars, shall be let by contract under the following competitive sealed proposals procedures.

1. The director shall cause a notice inviting statements of qualifications and/or proposals to be published in a newspaper of general circulation throughout King County. The notice shall state

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generally the tangible personal property or services to be purchased and shall call for statements of qualifications and/or proposals to be submitted to the county on or before the day and hour named therein. The notice may be published in such additional newspapers or magazines and for such additional period of time as the director shall deem to be in the best interest of the county. The request for statements of qualifications and/or proposals shall state the relative importance of price and all other evaluation factors.

2. Discussions may be conducted with responsible offerors to determine which proposals should be evaluated in more detail and/or which offerors should be requested to enter into negotiations. Negotiations may be conducted concurrently or sequentially. The county may request clarifications and consider minor adjustments in the proposals in order to better understand the proposals and to qualify them for further consideration; provided, that information discussed or obtained from one offeror shall not be disclosed to competing offerors during the discussions and negotiations. Except to the extent protected by state and/or federal laws and regulations, proposals shall be considered public documents and available for review and copying by the public after a decision to award the contract is made.

3. Award shall be made, if at all, to a responsible offeror(s) whose proposal(s) is/are determined to be the most advantageous to the county, taking into consideration price and the other established evaluation factors. (Ord. 12138 § 19, 1996).

**4.16.165 Federal or state assistance requirements.** When a procurement involves the expenditure of federal or state assistance, grant or contract funds, and the method of procurement required by such federal or state agency differs from the requirements of this chapter, the director shall conduct the procurement in accordance with the procedures required by this chapter unless the federal or state agency specifically requires otherwise. (Ord. 12138 § 20, 1996).

**4.16.168 Federal and state law.** Nothing herein shall limit the authority of the executive to procure goods, services, materials, supplies, equipment or work in a manner otherwise provided for in state or federal law; provided, that the executive shall obtain the concurrence of the council by motion prior to implementing such state or federal provisions. (Ord. 12138 § 21, 1996).

#### **4.16.175 Reports on contracts for professional or technical services.**

A. Each year the director shall submit to the executive a report on contracts awarded for professional or technical services which exceeded \$25,000 and for which other than capital funds were committed. The report shall cover the period July 1 of a year through June 30 of the following year. The report shall provide the following information for each contract included in the report:

1. The name of the department and division for which the services were provided;
2. The name of the project or program for which the services were provided;

3. The name of the firm awarded the contract;
4. The type of professional or technical services to be provided;
5. Whether a competitive or sole source procurement process was used;

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6. The contract amount;
7. The source of funding; and
8. The starting and projected ending dates of performance.

B. The executive shall include a copy of the report with the annual executive proposed budget submitted as required by ordinance and charter. The executive shall also insure that detailed budget information for appropriation units includes the amount for projected professional and technical services contracts for the next budget year. (Ord. 12138 § 23, 1996).

**4.16.200 Severability.** The provisions of this chapter shall be effective in all cases unless otherwise provided by federal law. The provisions of this chapter are separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or other portion of this chapter or the invalidity of the application thereof to any person or circumstance shall not affect the validity of the remainder of this chapter or the validity of the application to other persons or circumstances. (Ord. 12138 § 24, 1996).

### Chapter 4.18 MINORITY AND WOMEN'S BUSINESS ENTERPRISES

#### Sections:

- 4.18.005 Findings.
- 4.18.007 Purpose.
- 4.18.010 Definitions.
- 4.18.020 Powers and duties.
- 4.18.030 Utilization goals.
- 4.18.040 Accomplishment of utilization goals.
- 4.18.050 Utilization requirements, general.
- 4.18.060 Utilization requirements, specific.
- 4.18.070 Waivers.
- 4.18.080 Monitoring, reporting, and enforcement.
- 4.18.090 Annual report required.
- 4.18.095 Studies and recommendations graduating firms out of program.
- 4.18.100 Authorization to implement procedures.
- 4.18.110 Effect of ordinance, status of solicitations.
- 4.18.120 Severability.

- 4.18.150 Minority and women's business enterprises program provisions applicable to metropolitan functions.
- 4.18.160 Designation of DBE liaison officer.
- 4.18.170 Federal and state requirements.

**4.18.005 Findings.** The county council hereby finds the following facts:

A. In hiring and dealing with contractors and subcontractors of all types, public and private owners, developers, contractors, financial institutions and sureties have discriminated and do discriminate against minority and women's businesses doing business or seeking to do business with King County based on the race and sex of the owners of these businesses. This discrimination has been established by public hearings conducted by the county council and other local jurisdictions and by the studies and reports performed for the county by consultants. The factual findings of these reports, specifically the Perkins Coie study dated January 1990 and the Washington Consulting Group study dated July 9, 1990, are incorporated herein by this reference.

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B. But for the provisions of its past and present minority and women's business enterprise ordinances, King County would have been, and would continue to be, a passive participant in the discrimination against these businesses.

C. The provisions of this chapter are necessary to remedy the discrimination against minority and women's businesses and to prevent King County from financing and participating in this discrimination with its contracting dollars.

D. The market from which King County draws contractors extends throughout the State of Washington, although the businesses which provide the primary market for King County are located in the King, Pierce, and Snohomish County area.

E. King County is prohibited by state law from helping minority and women's businesses overcome the effects of discrimination through financial assistance or reduction of bonding requirements. While the existence of such alternative remedies must continue to be explored, no effective alternatives appear to be presently available.

F. Although a program to provide technical assistance to minority and women's businesses cannot provide an adequate immediate remedy for past discrimination against such businesses, such a program can assist in a long-term effort to eliminate the need for the remedies provided by this chapter.

G. The above-referenced consultant studies have produced statistical data and recommendations for refinements to the King County minority and women's business program which are reflected in the amendments set forth in this chapter. (Ord. 9609 § 1, 1990: Ord. 8937 § 1, 1989).

**4.18.007 Purpose.** The purpose of this chapter is to remedy the effects of discrimination by increasing the opportunities for minority and women's businesses to provide goods and services to King County by using reasonably achievable goals. (Ord. 9609 § 3 B, 1990)

**4.18.010 Definitions.** All words shall have their ordinary and usual meanings except those defined in this section which shall have in addition, the meaning set forth below. In the event of conflict, the specific definition spelled out below shall presumptively, but not conclusively prevail.

A. "Administrator" shall mean the manager of the minority and women's business enterprises and contract compliance division.

B. "Affirmative Action Plan" shall mean the written, formal county policy adopted annually, stating the goals and programs of county government to be performed in the areas of contract compliance, equal employment opportunity and minority/women's business contracting.

C. "Affirmative Efforts" shall mean making vigorous, documented attempts in good faith to contact and contract with minority/women's businesses. Where affirmative efforts are required by, or are

grounds for, waiving provisions of this chapter, the administrator's determination shall be based on procedures to be outlined in accordance with the dictates of this chapter.

D. "Agency Contracts" shall mean those contracts not subject to the usual competitive procurement requirements and which result in the provision of services to county residents such as legal public defense, mental health, and drug and alcohol treatment.

E. "Architectural and Engineering Contracts" shall mean contracts for the performance of architectural and engineering services by licensed and registered firms and persons acting as consultants to the county.

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F. "Broker" shall mean a business which purchases goods or services from another business or businesses for the sole purpose of resale to the county or a contractor doing business with the county.

G. "Certification" shall mean the process by which the Office of Minority and Women's Businesses of the State of Washington determines a business meets the criteria for a minority-owned business enterprise, a women-owned business enterprise, and/or a combination minority and women's business enterprise as set forth in WAC chap. 326-02 and WAC chap. 326-20.

H. "Combination Minority and Women Business" means a business certified as a combination minority and women's business enterprise by the Office of Minority and Women's Businesses of the State of Washington which is 50% legitimately owned and controlled by minority males or minority businesses as defined in this chapter.

I. "Commercially Useful Function" shall mean the performance of real and actual services in the discharge of any contractual endeavor. The contractor must perform a distinct element of work which the business has the skill and expertise as well as the responsibility of actually performing, managing and supervising. In determining whether a business is performing a commercially useful function, factors, including but not limited to the following, will be considered:

1. Whether the business has the skill and expertise to perform work for which it is being/has been certified;

2. Whether the business actually performs, manages and supervises the work for which it is being/has been certified; and

3. Whether the business purchases goods and/or services from a non-minority/women's business enterprise and simply resells goods to the county, county contractor, or other person doing business with the county for the purpose of allowing those goods to be counted towards fulfillment of minority/women's business enterprise utilization goals.

J. "Concession Contracts" shall mean those contractual arrangements for the sale of food, beverages and/or items of personal property at any facility owned and/or managed by the county.

K. "Conduit" shall mean a minority/women's business with which a contractor has agreed to subcontract, when the minority/women's business does not perform the subcontract, and instead the subcontract is performed by a non-minority/women's business.

L. "Public Work Contracts" shall include all work, construction, alteration, repair, or improvement other than ordinary maintenance, executed at the cost of the county.

M. "Contract Awarding Authority" shall mean any person with the power to enter into a contractual arrangement binding the county and shall also mean the particular office, agency or division on whose behalf the contract is entered. In addition, this term shall include, but shall not be limited to heads of county departments, divisions or offices.

N. "Contractor" shall mean any person, partnership, corporation, or other type of business entity which has a contract with the county or serves in a subcontracting capacity with an entity having a contract with the county for the provision of goods and/or services, including but not limited to consultant, professional, non-professional and technical services and public work.

O. "Department" shall refer to any department as defined by county ordinance or other applicable law and shall include all county agencies not associated with a department. These agencies shall similarly discharge those duties this chapter requires of departments and shall include the county prosecuting attorney, the county assessor, and the county council.

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P. "Director" shall mean the directors of executive departments and chief officers of administrative offices.

Q. "Front" shall mean a business which purports to be a minority/women's business but which is actually owned and/or controlled in a manner which is inconsistent with the requirements of certification.

R. "Joint venture" shall mean an association of two or more persons, partnerships, corporations or any combination of them, established to carry on a single business activity which is limited in scope or direction. The degree

to which a joint venture may satisfy relevant utilization goals cannot exceed the proportionate interest of the minority/women's business held as a member of the joint venture in the work to be performed. The agreement establishing the joint venture, partnership or other multi-entity relationship shall be in writing. Further, minority/women's participation in a joint venture shall be based on the sharing of real economic interest in the venture and shall include proportionate control over management, interest in capital acquired by the joint venture, and interest in earnings.

S. "Legitimately Owned and Controlled" shall mean for the purpose of determining whether a business is a "minority business" that minorities shall possess:

1. Ownership of at least fifty-one percent interest in the business, unless the minority business qualifies as a corporate sponsored dealership under the provisions of WAC 326-02-030. The ownership shall be real and continuing, and shall go beyond the pro forma ownership of the business reflected in the ownership documents. The minority owner(s) shall enjoy the customary incidents of ownership and shall share in the risks and profits commensurate with their ownership interests, as demonstrated by an examination of the substance, rather than the form, of arrangements.

2. Control over management, interest in capital, interest in profit or loss and contributions to capital, equipment and expertise on which the claim of minority-owned status under this chapter is based. The minority owners must possess and exercise the legal power to direct the management and policies of the business and to make day-to-day as well as major decisions on matters of management, policy, and operations. If the owners of the business who are not minorities are disproportionately responsible for the operation of the business, then the business is not controlled by minorities. The business must be owned, controlled, and managed on a day-to-day, full-time basis by the minority owner(s). The requirements of this subsection S.2. shall not apply, if the minority business qualifies as a corporate sponsored dealership under the provisions of WAC 326-02-030.

3. Ownership and control shall be measured as though not subject to the community property interest of a spouse if both spouses certify that:

- a. only one spouse participates in the management of the business;

b. the nonparticipating spouse relinquishes control over his/her community property interest in the subject business.

T. "Metropolitan functions" shall mean those function(s) authorized by RCW 35.58.050, approved by the voters, and assumed by the county pursuant to RCW 36.56.010.

U. "Minority Business" means a business certified by the Office of Minority and Women's Businesses of the State of Washington as a minority business enterprise which is legitimately owned and controlled by a minority person or persons as defined in this section and which has previously sought to do business in King County. The executive is authorized to determine that specific racial groups have not been discriminated against in their ownership and/or operation of particular trades or areas of business in King County.

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The executive may exclude such businesses from consideration as "minority businesses" under this chapter, in connection with contracts involving such trades or areas of business, as provided in Section 4.18.080.

V. "Minority or Minorities" means a person who is a citizen or lawful permanent resident of the United States and who is a member of one or more of the following historically disadvantaged racial groups:

1. Black or African American: Having origins in any of the Black racial groups of Africa;
2. Hispanic: Of Mexican, Puerto Rican, Cuban, or Central or South American culture or origin;
3. Asian American: Having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent, or the Pacific Islands; or
4. American Indian or Alaskan Native: Having origins in any of the original peoples of North America.

The executive shall have discretion to make a final decision as to whether an individual is a minority.

W. "Nonprofit Corporation" shall mean a corporation organized pursuant to RCW Ch. 24.03. In the case of nonprofit corporations organized under the laws of a state other than Washington, a nonprofit corporation shall mean one organized for one or more of the purposes set forth in RCW 24.03.015 and meeting the definitions in RCW 24.03.005.

X. "Pass-Through" means buying or obtaining goods from a non-women's business, non-minority business or non-combination women/minority business, and reselling or transferring those goods to the county, county contractors or other persons doing business with the county for the purpose of obtaining any advantage or benefit conferred under this chapter, without performing a commercially useful function.

Y. "Percentage Factor" shall mean the special ranking factors established by this chapter to be applied in certain competitive bid situations where minority/women's businesses respond to solicitation or are included as subcontracts in responding parties' responses to solicitation.

Z. "Responding Party" shall mean any person, partnership, corporation or business entity which makes a proposal as defined in this chapter in response to a solicitation as defined in this chapter.

AA. "Service Contracts" shall mean those contractual arrangements made for the procurement of all services including expert personal, professional, technical, and consultant services. Consultant services shall include legal services provided to the county but shall not include architectural and engineering contracts as defined by this chapter.

BB. "Set Aside" shall mean that proportion of each contract which is designated for participation of minority/women's businesses as established by this chapter.

CC. "Small Business Concern" means a small business as defined pursuant to Section 3 of the federal Small Business Act and relevant regulations promulgated thereto.

DD. "Solicitation" shall mean a contract awarding authority's request for the provision of any one or more of the following: goods and services of any kind, equipment leases, and rentals/purchase of space. Solicitation shall include requests for proposals, invitations to bid and similar items. "Solicitation specifications," shall mean any documents, literature or other information accompanying a solicitation which provides additional data regarding the contract awarding authority's request.

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EE. "Tangible Personal Property Contracts" shall mean, but not be limited to, those contracts which are awarded by the county for the purchase of equipment, supplies, materials, goods and rolling stock (revenue producing buses, vans, cars, railcars, locomotives, and trolley cars and buses).

FF. "Utilization Goals" shall mean those separately designated annual goals for the use by the county of minority/women's businesses. The goals shall be expressed as a numerical percentage of the total dollar value of all contracts to be awarded by the county. These goals shall be applicable to businesses organized for profit, along with governmental agencies and quasi-governmental agencies, unless the agencies are specifically excepted by or in accordance with the provisions of this chapter.

GG. "Utilization Requirements," shall mean those efforts which the responding parties, the county and the particular department shall make to meet the county's utilization goals, including but not limited to the percentage factors and set aside requirements established by this chapter.

HH. "Violating Party," shall mean a person or entity which has violated a provision or provisions of this chapter.

II. "Waiver Statement," shall mean a written statement directed to the administrator containing reasons why any provision or provisions of this chapter shall not apply to a particular person, partnership, corporation, business entity, contract awarding authority, department, or other entity. Where a waiver or waivers are granted, the utilization goals shall be applied in a manner so as to reflect the loss of the monetary value of those contracts exempted from the requisites of this chapter.

JJ. "Women's Business," means a business certified by the Office of Minority and Women's Businesses of the State of Washington as a women's business enterprise and which has previously sought to do business in King County. The executive is authorized to determine that women as a class have not been discriminated against in their ownership and operation of particular trades or areas of business in King County. The executive may exclude such businesses from consideration as "women's businesses" under this chapter, in connection with contracts involving such trades or areas of business, according to the procedure provided for in Section 14.18.080. (Ord. 12026 § 2, 1995).

**4.18.020 Powers and duties.** A. In addition to the powers and duties given to the executive elsewhere in this chapter, the executive shall, through the administrator, have responsibility for administering, monitoring and enforcing the goals and requirements identified in this chapter.

B. The administrator shall:

1. Establish rules, regulations, and procedures for implementing and administering this chapter;
2. Recommend to the executive annual utilization goals for the county;
3. Have the authority to enter into cooperative agreements with other government agencies concerned with increasing the participation of minority/women's businesses in government contracting;
4. With the advice of contract awarding authorities, formulate and periodically update a plan to make minority/women's businesses aware of contracting opportunities with the county; and
5. Review all county solicitation lists and where possible, place minority/women's businesses on such lists. These lists shall be updated periodically. (Ord. 12026 § 3, 1995).

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4.18.030 - 4.18.040

**4.18.030 Utilization goals.** Upon the completion of the disparity study called for in Ordinance 11564 and in conjunction with recommendations to the council resulting from that study and every three years thereafter, the administrator shall submit to the executive for approval proposed utilization goals for the county for the following three year period. Separate utilization goals shall be established for the use of minority businesses and for the use of women's businesses. These utilization goals shall be established separately for each of the following types of contracts: architectural and engineering contracts, public work contracts, service contracts, concession contracts, and tangible personal property contracts. The utilization goals shall be transmitted with the minority and women's business enterprises and contract compliance division's annual report to the council for approval. Existing utilization goals shall remain in effect until newly submitted ones receive final council approval.

A. The utilization goals shall be reasonably achievable. To the extent that relevant information is available, the utilization goals shall be based on the following factors:

1. By contract category, the number of firms certified by the State Office of Minority and Women's Business Enterprises, seeking to do business with the county as either prime or subcontractors;
2. By contract category, the total number of firms seeking to do business with the county as either prime or subcontractors;
3. By contract category, the geographic area of competition;
4. By contract category, the capacity and/or capability of certified minority and women's businesses seeking to do business with the county compared with the capacity and/or capability of non-minority and non-women's businesses seeking to do business with the county;
5. By contract category, the number of minorities and women with requisite skills in related occupations;
6. By contract category, the affirmative action goals for minorities and women in related occupations;

7. By contract category, the rates of new entry by minorities and women into related training, educational fields, and occupations;
8. By contract category, what availability would be absent discrimination; and
9. By contract category, rates of entry of new minority and women's businesses compared to non-minority and non-women's businesses.

B. The following goals shall be the annual goals for all departments until such time as new goals are approved by the council:

<u>Contract Category</u>	<u>MBE%</u>	<u>WBE%</u>
Architecture/Engineering	17%	10%
Concessions	10%	5%
Public work	14%	8%
Service	6%	15%
Tangible personal property	10%	3%

(Ord. 12026 § 4, 1995).

**4.18.040 Accomplishment of utilization goals.** A. For all contracts, accomplishment of utilization goals established by this chapter shall be based on the dollar amount of the contract in question. Accomplishment of the goals shall be calculated in the following manner:

1. General - The dollar value of any and all contracts awarded by a contract awarding authority to a minority/women's business shall be counted towards accomplishment of the applicable utilization goals.

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a. The total dollar value of each contract awarded to businesses owned and controlled by both minority males and non-minority females shall be apportioned on the basis of the percentage of ownership to the utilization goals for minorities and women respectively.

b. The total dollar value of a contract with a minority/women's business owned and controlled by minority women shall be either counted toward the minority utilization goal or the goal for women, or apportioned on the basis of ownership between minorities and women, not to both.

2. Subcontracts - If a contractor uses subcontractors who are minority/women's businesses, the amount which is given to the minority/women's business for their work on the contract shall be credited towards meeting the applicable utilization goals.

3. Joint Ventures - Where one or more minority/women's businesses are participants in a joint venture with one or more non-minority or non-women's businesses, the amount of money received by the minority/women's business enterprise shall be calculated in proportion to their participation in the joint venture in accomplishing the applicable utilization goals.

4. Supplies/Materials - The contract awarding authority or a prime contractor may count toward its utilization goals:

a. expenditures for materials and supplies obtained from minority/women's business suppliers and manufacturers; provided that, the minority/women's business assume the actual and contractual responsibility for the provision of the materials and supplies;

b. its entire expenditure made to a minority/women's business manufacturer; that is, a supplier that produces goods from raw materials or substantially alters them before resale;

c. the amount of the commission paid to minority/women's businesses and resulting from a particular contract with the county; provided that a minority/women's business supplier performs a commercially useful function in the process.

5. Brokers - Fronts - or Similar Pass-Through Arrangements. Businesses acting as brokers, fronts, conduits or similar pass-through arrangements shall not be certified as minority/women's business enterprises, unless the brokering service reflects normal industry practice and the broker performs a commercially useful function. Such businesses determined to be acting under these arrangements or persons who create such arrangements shall be subject to the penalties enumerated in this chapter.

B. The administrator shall calculate the accomplishment of utilization goals for the county. In the event of disputes regarding these calculations, a department may request review of the administrator's decision by the executive.

C. After having met their annual utilization goals, departments shall continue to make affirmative efforts to do business with minority/women's businesses.

D. The failure of a department or the county to meet the annual dollar utilization goals established from time to time by this chapter shall not constitute grounds for a lawsuit against a department or the county, provided that the department or the county has made affirmative efforts to meet those goals. The failure of a department to meet the requirements of this chapter shall be reviewed by the executive and corrective action taken where appropriate. (Ord. 12026 § 5, 1995).

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**4.18.050 Utilization requirements, general.** In order to meet the utilization goals established in accordance with this chapter, efforts including but not limited to the following shall be made:

A. The administrator shall design a technical assistance, business development and outreach program. This program shall include the following elements:

1. A county-wide, industry-wide, regularly-scheduled contractor orientation program to promote compliance with and understanding of the provisions of this chapter and K.C.C. 12.16;

2. Feasible options for bonding, insurance, and banking assistance for minority-owned and women-owned businesses;

3. A county-wide program, designed to assist departments in enhancing opportunities for minority-owned and women-owned businesses;

4. A fully-developed and maintained resource list, to include all available resources state-wide for minority-owned and women-owned businesses; and

5. Such other program options as would serve to assist minority-owned and women-owned businesses in overcoming the barriers of past and present discrimination.

B. In conjunction with the administrator, each division within each department shall annually formulate a plan for achieving the purposes of this chapter, which plan shall be submitted to the administrator for review. Each plan should include a forecast of contracts to be administered by the division, including estimates of the number, probable monetary value, if known, and type of contracts to be awarded, and the estimated solicitation dates. In addition, each plan should include methods and suggestions for encouraging the development and participation by MWBs in such contracts.

C. Prior to entering into any contract, the contract awarding authority shall:

1. Make affirmative efforts to solicit proposals from minority/women's businesses; and
2. Examine alternatives for arranging contracts by size and type of work so as to enhance the possibility of participation by minority/women's businesses.

D. Prior to submitting any bid, proposal, or other response to a solicitation for which subcontractors may be used, responding parties shall make good faith affirmative efforts to contact, solicit bids and proposals from, and use minority/women's businesses.

E. The following shall be included in the body of the contract document in any and all contracts signed between the county and a contractor:

1. A provision indicating that this chapter is incorporated by reference into any and all county contracts and failure to comply with any of the requirements of the chapter by a contractor will be considered a breach of contract.

2. A requirement that during the term of the contract the contractor shall comply with, as to tasks and proportionate dollar amounts throughout the term of the contract, all requirements for the use of minority/women's businesses. In the absence of a waiver, minority/women's businesses which for any reason no longer remain associated with the contract or the contractor shall be replaced with other certified minority/women's businesses in accordance with procedures established by the administrator.

3. A provision prohibiting any agreements between a responding party and a minority/women's business in which the minority/women's business promises not to provide subcontracting quotations to other responding or potential responding parties.

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4. The requirement of maintenance of relevant records, and information necessary to document compliance with this chapter and the contractor's utilization of minority and women's businesses in its overall public and private business activities, and shall include the right of the county to inspect such records.

5. A provision requiring the payment of specific liquidated damages in the event a contractor fails to perform a commercially-useful function and/or operates as a broker, front, conduit or pass-through, with the amount of liquidated damages established in advance by the administrator based on the type of contract involved. The provision should include the following language: The purpose of King County's minority/women's business ordinance is to provide a prompt remedy for the effects of past discrimination. The county in general, and this program in particular, are damaged when a contract, or portion of a contract, to be performed by a minority/women's business is not actually performed by a minority/women's business enterprise in compliance with K.C.C. 4.18. Because the actual amount of such damage is not reasonably calculable, the parties agree and stipulate that liquidated damages equal to the dollar value of the utilization by certified and recognized businesses lost to the county due to the violation, not to exceed 10 percent of the dollar value of the contract, shall be the amount required to compensate the county for resulting delays in carrying out the purpose of the program, the costs of meeting utilization goals through additional contracts, the administrative costs of investigation and enforcement and other damages and costs caused by the violation. The contractor shall be liable to the county for such liquidated damages in the event the contractor or a subcontractor fails to perform a commercially useful function and/or operates as a front, conduit or pass-through, as defined in K.C.C. 4.18. (Ord. 12026 § 6, 1995).

**4.18.060 Utilization requirements, specific.** A. In order to expedite achieving of the utilization goals established in accordance with this chapter, the following utilization requirements shall apply to all competitive bids and other responses to solicitation:

1. For all tangible personal property, service, and concession contracts and all architectural and engineering contracts, consultant contracts and public work contracts under ten thousand dollars, the administrator shall determine a percentage factor appropriate to offset the effects of discrimination in the industry involved, which percentage shall be used in determining which responding party is the lowest responsible bidder or best proposal:

a. Responding parties whose bids are within the percentage factor of the best proposal or the bid made by the lowest bidder shall be ranked in the following order:

First, minority/women businesses which will perform the entire contract unassisted and those minority/women's businesses which will exclusively use minority/women's businesses as subcontractors, suppliers or in similar assisting roles to the extent set forth above.

Second, minority/women's businesses which alone or as part of joint ventures serve as the prime contractor where minority/women's business participation is at least twenty-five percent of the dollar value of a contract;

Third, non-minority/non-women's businesses which use minority/women's businesses as subcontractors, suppliers, or in similar assisting roles in an amount equal to at least twenty-five percent of the contract amount; and

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Fourth, non-minority/non-women's businesses which do not use minority/women's businesses as subcontractors, suppliers, or in similar assisting roles to the extent set forth above.

b. All responding parties within each particular ranking shall be grouped according to the amount of their bid or the evaluation score of their proposal as determined by the contract awarding authority, with low bidders and higher scoring proposals receiving the highest priority. The lowest bidder or higher scoring proposal within the highest ranking category shall be awarded the contract in question.

c. In determining the percentage factor to be used for a particular contract, the administrator shall consider the following factors:

- (1) Price differentials between M/WBEs and non-MWBEs on previously-submitted bids;
- (2) Standard industry costs;
- (3) Standard industry profit margins;
- (4) Availability of M/WBEs to perform as retailers, distributors, wholesalers and manufacturers, by commodity area; and
- (5) Other pertinent facts.

d. Generally applied percentages shall be determined by commodity area.

2. For every public work, architectural and engineering, and service contract the following set aside requirements shall be met:

a. Contracts for public work, service and architectural/engineering services, the estimated cost of which exceeds ten thousand dollars, shall require responding parties to include in their responses to solicitation both minority and women's business participation in the contract in a percentage which

equals or exceeds the percentages determined for the contract by the administrator. The administrator shall determine the percentages for each contract based on the extent of subcontracting opportunities presented by the contract and the availability of minority and women's business enterprises qualified to perform such subcontracting work. Such percentages may be higher or lower than the annual goals for the type of contract involved.

b. Where a contract is awarded to a minority or women's business which will perform at least twenty-five percent of the work, the set aside requirements of these subsections shall not apply.

c. To the extent practicable and except in extenuating or special circumstances, as determined by the administrator, responding parties shall identify the specific minority/women's businesses to be used in performing the contract, the dollar and/or percentage value of the participation, the work to be performed by each minority/women's business, and other information reasonable related to determining the responding parties' compliance with the county's minority/women's business requirements. In determining what information shall be submitted and when it shall be submitted, the administrator shall take into account the county's policies of maximizing opportunities for minority/women's businesses, simplifying paperwork requirements for bidders and proposers, and prohibiting bidders and proposers from shopping bids, proposals and offers from minority/women's businesses.

d. During the term of the contract, any failure to comply with the percentages of minority/women's business participation required for the bid or proposal shall be considered a material breach of contract. The dollar value of the total contract used for the calculation of the set-aside shall be increased or decreased to reflect executed change orders unless:

(1) a waiver is obtained in accordance with Section 4.18.070 after consultation among the contract awarding authority, the administrator and the contractor; or

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(2) the department obtains a reduction in the amount of the set aside according to the procedure in paragraph B of this section.

B. Departments may request a reduction in the amount of the set aside for either or both minority business enterprises or women's business enterprises or in the percentage factor to be applied under the percentage preference method, by submitting the reasons therefor in writing to the administrator.

1. The administrator may grant such a reduction upon determination that:

a. The reasonable and necessary requirements of the contract render subcontracting or other participation of businesses other than the bidder or proposer infeasible at the adopted goal levels; or

b. Qualified minority and women's business enterprises capable of providing the goods or services required by the contract, are unavailable in the market area of the project, despite every feasible attempt to locate appropriate minority and women's business enterprises to meet adopted goals.

c. The available minority and/or women's businesses have given price quotes which are unreasonably high in that they exceed competitive levels beyond amounts which can be attributed to cover costs inflated by the present effects of discrimination.

2. Any reductions in set aside amount granted by the administrator shall specify the amount to which the set aside has been reduced.

C. Where this section specifies that a set aside or a percentage factor shall be used for a particular type of contract, the method specified is the preferred method for achieving the utilization goals. A department may use the other method in its solicitation documents for a specific contract if it determines that a method other than the one established by this section will be a more feasible method of achieving the annual utilization goal. In the event that a department chooses to use a method other than the one specified in this section, it shall include in its annual report to the executive as required by K.C.C. 4.18.080, documents demonstrating that a method other than the one established by this section is a more feasible method of achieving the annual utilization goal.

D. All solicitation documents shall include the applicable requirements of K.C.C. 4.18.050 and 4.18.060. In addition, documents shall include a provision prohibiting any agreement between a responding party and a minority/women's business in which the minority/women's business promises not to provide subcontracting quotations to other responding or potential responding parties. Bids, proposals and other responses which fail to meet the requirements of this section shall, within the limitations of federal and state law, be deemed non-responsive unless a waiver has been granted pursuant to K.C.C. 4.18.070.

E. The percentage factor and set aside requirements of this section shall not apply to contracts awarded for the remainder of any calendar year in which the contract awarding authority is determined by the administrator to have met the applicable county utilization goals as established by this chapter. The percentage factor and set aside provisions of this section shall again apply in each succeeding calendar year until the annual utilization goals for that year have been met by the contract awarding authority.

F. For the Kingdome food and beverage concession contract, the set aside method of achieving utilization goals shall apply.

G. The requirements of this section shall cease to apply to contracts awarded by the county and its departments on December 31, 1998, unless reenacted by the council. (Ord. 12956 § 1, 1997: Ord. 12026 § 7, 1995).

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#### MINORITY AND WOMEN'S BUSINESS ENTERPRISES

4.18.070

**4.18.070 Waivers.** Contract awarding authorities, along with or on behalf of responding parties and contractors, may apply for waiver of one or more requirements of this chapter as they apply to a particular contract or contracts.

A. Waivers may be granted by the administrator in any of the following circumstances;

1. When the needed goods and services are readily available from only one source, in which case the contracting awarding authority shall, in addition to the requirements contained in K.C.C. 4.16, submit a written justification of the need for sole source treatment to the administrator who shall grant or deny the request for waiver within three business days, provided the request is complete;

2. Emergencies, in which case emergency contracting shall be handled in accordance with the requirements of K.C.C. 4.16.

3. Contracts for which neither a minority nor a women's business is available to provide needed goods or services, in which case a waiver may be applied for in accordance with procedures to be developed by the administrator. Prior to granting a waiver, the administrator shall certify that a minority/women's business is in fact not available to provide the needed goods and/or services.

4. Contracts awarded to non-profit organizations, governments and governmental organizations including but not limited to municipal corporations, consortiums and associations of governmental agencies or officials and agencies created by interlocal agreement, per RCW 39.34, or by operation of state or federal law; where because of a responding party's non-profit status, ownership of the corporation or other entity cannot be determined. However, solely with the exception of contracts between the county and cities and towns where the county is the grantee for federal or state funds passed through to such jurisdictions, the waiver shall not extend to those profit-making contractors which contract with the referenced responding parties.

5. When available minority and/or women's businesses have given price quotes which are unreasonably high in that they exceed competitive levels beyond amounts which can be attributed to cover costs inflated by the present effects of discrimination.

As a condition of granting any waiver, the administrator may require that contractors or the contract awarding authority make affirmative efforts to utilize minority and/or women's businesses in the contract.

B. Where the executive determines that the reasonable and necessary requirements of a contract render subcontracting or other participation of businesses other than a responding party unfeasible, he/she may grant a waiver from the set aside provisions of this chapter; provided that, the waiver shall not be granted after the solicitation request has been publicly released by the contract awarding authority; provided further that, the solicitation specifications shall state that the waiver has been authorized and that solicitations received, proposing subcontracting or other participation of business other than the responding party, shall be rejected as non-responsive; provided further that, following award of the contract, should subcontracting or participation of businesses other than the responding party become necessary, the previously authorized waiver shall be null and void. The contractor (original responding party) shall solicit both minority and women business participation in a percentage which equals the contract awarding authority's annual goal.

C. Where the executive determines that compliance with the requirements of this chapter would impose an unwarranted economic burden on, or risk to, the county as compared with the degree to which the purposes and policies of this chapter would be furthered by requiring compliance, he/she may reduce or waive the utilization requirements of this chapter; provided that upon taking such action, the executive shall notify the members of the council in writing and further provided, upon receipt of the notice, if the council determines that the waiver does not meet the standards of this section, the council may by motion, within ten working days of the receipt of the notice determine the waiver to be null and void. (Ord. 12026 § 8, 1995).

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4.18.080

#### REVENUE AND FINANCIAL REGULATIONS

**4.18.080 Monitoring, reporting, and enforcement.** A. The executive, through the administrator, shall have the responsibility for monitoring implementation of the requirements of this chapter and shall have the power to request from departments, responding parties and/or contractors any relevant records, information and documents.

B. Contract awarding authorities shall keep complete and detailed records regarding compliance with this chapter. The records shall include the dollar value and the subject matter of each contract along with the name of the contractor, the participation levels (in dollars, number of contracts awarded, and type of work), of minority/women's businesses where the contract award provides for participation, and other information as the administrator deems necessary.

C. The administrator shall be responsible for gathering all information concerning compliance with this chapter and shall have access to all pertinent county records.

D. With the assistance of the administrator, each department shall submit to the administrator an annual report on its performance in meeting the utilization goals required by this chapter on or before March 15th of each year. This report shall include the number and dollar amount of contracts awarded, by contract category and the dollar amount and the percentage of minority/women's business participation by contract and contract category and by number of set-aside contracts, percentage preference contracts, contracts requiring affirmative efforts, and contracts for which waivers were granted. The report shall also identify problems in meeting the requirements of this chapter, if any, and suggestions for improvements.

E. Monitoring of Effects. The administrator shall establish procedures to collect evidence and monitor the effects of the provisions of this chapter in order to assure, insofar as is practical, that the remedies set forth herein do not disproportionately favor one or more racial or ethnic groups and that the remedies do not remain in effect beyond the point that they are required to eliminate the effects of discrimination in the local contracting industries. To the extent further amendments to this chapter are required to effect these ends, the administrator shall prepare appropriate ordinances for the council's consideration.

F. Certification and Recognition Process.

1. Pursuant to Chap. 328, Laws of 1987, the Office of Minority and Women's Businesses of the State of Washington shall be solely responsible for certifying and decertifying businesses. The county's minority and women's business enterprise program is only for minorities and minority business and women's businesses and combination businesses as defined in Section 4.18.010; therefore the administrator shall recognize only those combination minority and women's business enterprises or minority business enterprises certified by the State of Washington which also meet the definitions of Section 4.18.010, according to minority status information provided to the county by the Office of Minority and Women's Businesses of the State of Washington. Businesses are only eligible for the county's programs so long as they remain certified by the State of Washington.

2. It shall be considered a violation of this chapter to obtain, or attempt to obtain, certification or the benefits of any provision of this chapter, on the basis of false or misleading information, whether provided to the county or to the Office of Minority and Women's Businesses of the State of Washington.

3. No contract requiring or proposing minority/women's business participation may be entered into unless all minority/women's businesses identified to meet the utilization goals by a responding party were, at the time the bid was submitted, certified by the Office of Minority and Women's Businesses of the State of Washington and recognized by the administrator as eligible to participate in the county's minority/women's business program and the administrator determines all identified minority/women's businesses appear able to perform a commercially useful function on that contract as proposed. Lists of certified and recognized minority/women's businesses shall be provided to all departments and made available to the public.

4. No business shall apply to the county in order to participate in the programs established by this chapter.

G. Where a complaint is filed within one year of the completion of all work on a contract alleging a violation of this chapter by a contractor, subcontractor or contract-awarding authority, or where, within that time period, evidence of a violation is discovered from information gained through compliance

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monitoring, the administrator shall cause to be served or mailed, by certified mail, return receipt requested, a copy of the complaint or notice of investigation on the respondent within twenty days after the filing of said charge and shall promptly make an investigation thereof. The investigation shall be directed to ascertain the facts concerning the violation alleged in the complaint and shall be conducted in an objective and impartial manner. During the investigation, the administrator shall consider any statement of position or evidence with respect to the allegations of the complaint which the complainant or the respondent wishes to submit.

1. The administrator shall have authority to sign and issue subpoenas requiring the attendance and testimony of witnesses, the production of evidence including but not limited to books, records, correspondence or documents in the possession or under the control of the person subpoenaed, and access to evidence for the purpose of examination and copying as is necessary for the investigation. The administrator shall consult with the county prosecuting attorney before issuing any subpoena under this section.

If an individual fails to obey a subpoena, or obeys a subpoena but refuses to testify when requested concerning any matter under investigation, the administrator may invoke the aid of the county prosecuting attorney who shall petition to the Superior Court for King County for an order or other appropriate action necessary to secure enforcement of the subpoena. The petition shall be accompanied by a copy of the subpoena and proof of service, and shall set forth in what specific manner the subpoena has not been complied with, and shall ask for an order of the court to compel the witness to appear and testify or cooperate in the investigation of the violation.

2. The results of the investigation shall be reduced to written findings of fact and a finding shall be made that there either is or is not reasonable cause for believing that a violation has been or is being committed. If a finding is made that there is no reasonable cause, said finding shall be served on the complainant and respondent. Within thirty days after service of such negative finding, the complainant shall have the right to file a written request with the administrator asking for reconsideration of the finding. The administrator shall respond in writing within a reasonable time by granting or denying the request.

H. If the finding is made initially or on request for reconsideration that reasonable cause exists to believe that a violation by a contractor or subcontractor has occurred, the administrator shall endeavor to remedy the violation by conference, conciliation and persuasion, which may include monetary compensation, the creation of additional opportunities for minority or women's utilization on other contracts, or such other requirements as may lawfully be agreed upon by the parties and the administrator. Any settlement agreement shall be reduced to writing and signed by both parties. An order shall then be entered by the administrator setting forth the terms of the agreement. Copies of such order shall be delivered to all affected parties and the original thereof filed with the division of records and elections.

If no agreement can be reached, a finding to that effect shall be made by the administrator and incorporated in a preliminary order, with a copy thereof furnished to the complainant and the respondent.

The preliminary order shall also include:

1. A finding that a violation has occurred;
2. The basis for such finding.

I. In the case of failure to reach an agreement for the elimination of such a violation, and upon the entry of a preliminary order, the complaint and any and all findings made and remedies ordered shall be certified by the administrator to the office of the county hearing examiner for hearing.

A hearing shall be conducted by the office of the hearing examiner for the purpose of affirming, denying, or modifying the preliminary order. The hearing shall be conducted on the record and the hearing examiner shall have such rule making and other powers necessary for conduct of the hearing as are specified by K.C.C. 20.24. Such hearings shall be conducted within a reasonable time after receipt of the certification. Written notice of the time and place of the hearing shall be given at least ten days prior to the date of the hearing to each affected party and to the administrator.

Each party shall have the following rights, among others:

1. To call and examine witnesses on any matter relevant to the issues of the complaint;
2. To introduce documentary and physical evidence;
3. To cross-examine opposing witnesses on any matter relevant to the issues of the complaint;

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4. To impeach any witness regardless of which party first called him to testify;
5. To rebut evidence against him/her; and

6. To represent himself/herself or to be represented by anyone of his/her choice who is lawfully permitted to do so.

J. Following review of the evidence submitted, the hearing examiner presiding at the hearing shall enter written findings and conclusions and shall render a written decision and shall order one or more of the following:

1. Dismissal of the complaint when a violation is found not to have occurred;
2. Suspension or cancellation of the contract in part or in whole;
3. Disqualification and/or debarment of the violator from participation in county contracts for a period of up to five years;
4. Exclusion of the violator from future contracts or vending until demonstration of compliance;
5. Enforcement of any provision of the contract providing remedies, such as penalties or liquidated damages for violation of contractual provisions, or enforcement of any other remedy available under the laws of the county. Upon a finding by the hearing examiner that a contractor has in fact failed to perform a commercially useful function or has operated as a broker, front, conduit or pass through business, liquidated damages specified in the contract shall be imposed unless the hearing examiner finds that imposition of such damages would be clearly inequitable, in which case the hearing examiner may order appropriate relief.

K. If a finding is made that there is reasonable cause to believe that a contract awarding authority has committed a violation, the finding shall be forwarded to the executive, who shall review the evidence and shall order one or more of the following:

1. Dismissal of the complaint when a violation is found not to have occurred;
2. Corrective personnel action;
3. Disqualification and suspension of authority of all members, any board, commission, or other body constituting the violating contract awarding authority;
4. Enforcement of any other remedy available under the laws of the county.

L. Upon receipt of a written and signed allegation that a business owner is improperly being considered to be, or has improperly been rejected as, a minority business or women's business as defined in this chapter, or that a waiver or reduction of set-aside requirements has been improperly denied or granted, or if such information is discovered from information gained through compliance monitoring, the administrator shall conduct or cause to be conducted an investigation. The pendency of such allegations or of subsequent hearings on such allegations shall not be grounds to postpone or restrain the award of any contracts then being advertised or for which bids have been received. If there is reasonable cause to believe that corrective action is warranted, the administrator will, upon ten days written notice to all interested parties of whom he/she is aware, and upon publication of notice of the hearing in the manner provided for the advertising of contracts, conduct or cause to be conducted a hearing to determine whether or not the allegation is correct. The hearing shall be recorded and each interested party shall have the right to call and examine witnesses, to produce documentary and physical evidence, to cross-examine witnesses, and to be represented by anyone of his/her choice lawfully permitted to do so. The hearing officer designated by the administrator shall permit testimony to be given by any parties which would be directly affected by the matter, and a representative of the executive department or administrative office affected by the investigation.

After the hearing, the administrator or designated hearing officer shall make findings and conclusions and shall order appropriate corrective action, if any.

M. In addition to any other remedy available under the laws of the county and the State of Washington any person, firm, corporation, business, union, or organization which prevents or interferes with or retaliates against a contractor and/or subcontractor's efforts to comply with the requirements of this chapter or which submits false or misleading information to any county department or employee concerning compliance with this chapter shall be subject to a civil penalty of up to five thousand dollars for each occurrence, the county having previously complied with the notice and hearing provisions of this chapter. Each submission of false or misleading information shall constitute a separate occurrence. (Ord. 12026 § 9, 1995).

**4.18.090 Annual report required.** The administrator shall submit an annual report to the executive detailing performance of the program by April 15 of each year. This report shall be forwarded to the council no later than April 30. The report shall include:

- A. Statistics, and narrative where appropriate, demonstrating the utilization of minority and women's businesses by department, contract category, and the county, overall;
- B. Statistics, and narrative where appropriate, demonstrating the number and type of waivers granted;
- C. Explanations of any investigative actions taken by the minority and women's business enterprises and contract compliance division regarding the implementation, monitoring and enforcement of this chapter;
- D. Descriptions of any problems in the implementation reported by the department, including proposed solutions;
- E. Recommendations, as appropriate, regarding amendments to this chapter; and
- F. Proposed utilization goals, as necessary. (Ord. 12026 § 10, 1995).

**4.18.095 Studies and recommendations graduating firms out of program.**

A. The administrator is directed to prepare a recommendation to the council on a methodology and plan for graduating minority and women's businesses after a certain number of years of certification and level of income above that used for state certification. The executive shall submit such a recommendation as part of the overall recommendations resulting from the disparity study commissioned pursuant to Ordinance 11564.

B. The methodology and plan shall include specific objective criteria and timeframes for reviewing minority and women's business enterprise participation in the county's remedial program and determining when and under what conditions individual firms shall be graduated from the county's remedial program. (Ord. 12026 § 11, 1995).

**4.18.100 Authorization to implement procedures.** The executive shall implement such forms, administrative processes, and operational procedures as are necessary to comply with the provisions of this chapter; provided that such forms, processes and procedures shall be promulgated in compliance with K.C.C. 2.98, with the exception that administrative rules and regulations related to this chapter shall be submitted for review by the administration and justice committee (or its successor committee) fifteen days prior to filing with the clerk of the council, the provisions of K.C.C. 2.98 notwithstanding. (Ord. 12026 § 12, 1995).

**4.18.110 Effect of ordinance, status of solicitations.** Each of the provisions of this chapter shall apply to all contracts for which a solicitation is released after the effective date of that provision of this chapter. (Ord. 8318 § 6, 1987: Ord. 7789 § 9, 1986: Ord. 5983 § 11, 1982).

**4.18.120 Severability.** The provisions of this chapter shall be effective in all cases unless otherwise provided for by State or Federal Law. The provisions of this chapter are separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this chapter or the invalidity of the application thereof to any person or circumstances shall not affect the validity of the remainder of this chapter, or the validity of its application to other persons or circumstances. (Ord. 8313 § 8, 1987: Ord. 7789 § 10, 1986: Ord. 5983 § 13, 1982).

**4.18.150 Minority and women's business enterprises program provisions applicable to metropolitan functions.** Notwithstanding the requirements set forth in this chapter, in order to foster a smooth transition and for the purposes of observing federal regulations, the minority and women business enterprise provisions for MWBE utilization set forth in Ordinance 11032, Sections 19.G, 19.H, 19.J.2, and 19.K, and codified in K.C.C. 28.20.040 D, K.C.C. 28.20.040 E, K.C.C. 28.20.050 B, and K.C.C. 28.20.060 shall continue to be applicable to the metropolitan functions performed by the county pursuant to chapter 35.58 RCW until the conclusion of the disparity study, commissioned pursuant to Ordinance 11564, and recommendations resulting from the study are adopted and approved by the council by ordinance or as otherwise provided by the council. The administrator shall administer and implement said provisions for contracts awarded in direct support of said metropolitan functions. (Ord. 12026 § 13, 1995).

**4.18.160 Designation of DBE liaison officer.** The administrator shall serve as the Disadvantaged Business Enterprise ("DBE") Liaison Officer for purposes of compliance with federal Department of Transportation and other federal and state agency financial assistance requirements. (Ord. 12026 § 14, 1995).

**4.18.170 Federal and state requirements.** In order to secure financial assistance from federal and state agencies, the administrator shall provide for the participation of minority, women and disadvantaged businesses pursuant to regulations and requirements imposed by such federal and state agencies. The administrator may issue rules and procedures and take steps necessary to implement and comply with applicable federal and state laws and regulations, including the establishment of annual goals and contract goals for minority, women and disadvantaged businesses. (Ord. 12026 § 15, 1995).

**Chapter 4.20**  
**DUTIES OF COUNTY OFFICERS IN ISSUANCE OF BONDS**

**Sections:**

- 4.20.010 Signature and attestation of bonds.
- 4.20.020 Finance Director designated as county treasurer.
- 4.20.030 Seal.

**4.20.010 Signature and attestation of bonds.** Bonds issued by King County shall be signed by the county executive and attested by the clerk of the council and, wherever reference is made in general law to the execution or attestation of bonds by the clerk of the board of county commissioners, such reference shall be deemed to apply to the clerk of the county council and such function shall be performed by the clerk of the county council. Signatures may be either manual or facsimile as specified in the ordinance authorizing the issuance and sale of such bonds. (Ord. 19 § 1, 1969).

**4.20.020 Finance Director designated as county treasurer.** The director of the department of finance shall perform the duties specified by general law to be performed by the treasurer of the county in connection with the issuance, sale, delivery and payment of bonds of the county or bonds of political subdivisions or municipal corporations of the state located within the county.

The director of the department of finance shall be, by virtue of his/her office, the treasurer of the county and said director may designate a bank or banks to act for and on his/her behalf as safekeeping agent, escrow agent or trustee in connection with the issuance of advance refunding bonds of the county, and shall perform all other functions prescribed by general law to be performed by the treasurer of the county unless otherwise specified by the Charter or by ordinance duly adopted pursuant to the Charter. (Ord. 12076 § 46, 1995).

**4.20.030 Seal.** The form of seal found on file in the office of the clerk of the council is adopted as the seal of King County and shall be used on all bonds of the county and such other county documents as may be prescribed by ordinance of the county pursuant to the Charter. Wherever in general law reference is made to the "Seal of the Board of County Commissioners," same shall be deemed to refer to the seal of King County provided and impressed herein. The clerk of the council shall have the custody of the seal of the county. (Ord. 19 § 3, 1969).

**Chapter 4.24**  
**EXECUTIVE FINANCE COMMITTEE**  
**AND INTERFUND BORROWING**

**Sections:**

- 4.24.010 Executive finance committee designated agency to provide for interfund borrowing.
- 4.24.020 Rules for temporary transfer of funds.
- 4.24.030 Report of interfund borrowing.

**4.24.010 Executive finance committee designated agency to provide for interfund borrowing.** Executive Order No. 1008 establishes an executive finance committee and defines its membership and responsibilities as to the judicious investment of county treasury funds and the redemption of county securities, and is hereby designated as the agency authorized to provide for interfund borrowing. (Ord. 823 § 1, 1971).

**4.24.020 Rules for temporary transfer of funds.** In accordance with authority established by Section 490 of the Home Rule Charter, the executive finance committee shall adopt rules and procedures which pertain to the transfer of funds on a temporary loan basis from one solvent county fund to another solvent county fund. Such rules shall provide the duration and interest rate to be charged on such loans. (Ord. 823 § 2, 1971).

**4.24.030 Report of interfund borrowing.** Each month following the regular meeting of the executive finance committee, it shall file with the county council a current report of all interfund borrowing including the funds involved, the amounts of the loans authorized and outstanding, the terms of the loans and the interest charges, if any. (Ord. 823 § 3, 1971).

**Chapter 4.26**  
**VEHICLE LICENSE FEE**

**Sections:**

- 4.26.005 Definitions.
- 4.26.010 Fee Levied.
- 4.26.015 Exemptions.
- 4.26.020 Collection.
- 4.26.030 Severability.

**4.26.005 Definitions.** A. "Combined disposable household income" shall mean the disposable income of the person applying for the exemption plus the disposable income of all persons in the household.

B. "Disposable income" shall mean the same as the term is defined by RCW 84.36.383(6) as now or hereafter amended.

C. "Physical disability" shall mean the same as the term is defined by RCW 46.16.381(1) as now or hereafter amended. (Ord. 11123 § 1, 1993).

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**4.26.010 Fee Levied.** Under the authority of Chapter 42, Session Laws of 1990, Section 206(1), there is hereby levied an annual fee of fifteen dollars per vehicle for each vehicle that is subject to license fees under RCW 46.16.060 and is determined by the Washington State Department of Licensing to be registered within the boundaries of the county. The effective date of the fee shall be July 1, 1991. (Ord. 9736, 1990: Ord. 9735 § 1, 1990).

**4.26.015 Exemptions.** The registered owners of vehicles residing within the boundaries of the county who, at the time payment of the fee established by this chapter is due, are sixty-one (61) years old or older and whose combined disposable household income is seventy (70) percent or less of the state median as determined by the Washington State Office of Financial Management or have a permanent physical disability and have been issued a permanent disabled persons placard or disabled person's license plates by the Washington State Department of Licensing shall, upon application, be exempted from this fee. Proof of disability must be provided. The effective date of the exemption shall be the first day of the sixth full month after the effective date of this section (July 1, 1994). (Ord. 11123 § 2, 1993).

**4.26.020 Collection.** The fee imposed by this chapter shall be collected and administered by the Washington State Department of Licensing; the revenues from the fee imposed by this chapter shall be distributed to the county and the cities; and the proceeds of the fee imposed by this chapter shall be used strictly for transportation purposes in accordance with Chapter 42, Session Laws of 1990. (Ord. 9736, 1990: Ord. 9735 § 2, 1990).

**4.26.030 Severability.** Should any section, subsection, paragraph, sentence, clause or phrase of this chapter be declared unconstitutional or invalid for any reason such decision shall not affect the validity of the remaining portion of this chapter. (Ord. 9736, 1990: Ord. 9735 § 4, 1990).

**Chapter 4.28**  
**RETAIL SALES OR USE TAX<sup>1</sup>**

**Sections:**

- 4.28.010 Sales or use tax levied (1970).
- 4.28.015 Additional sales or use tax (1988).
- 4.28.016 Additional sales or use tax (1990).
- 4.28.017 Sales or use tax on retail car rentals (1992).
- 4.28.018 Special baseball stadium sales and use tax (1996).
- 4.28.019 Special baseball stadium sales and use tax on restaurant, bar and tavern food and drink sales and car rentals (1996).
- 4.28.020 Baseball stadium - debt issuance policy.
- 4.28.022 Special stadium and exhibition center sales and use tax (1997).
- 4.28.030 Administration and collection of tax.
- 4.28.040 Tax credit for city sales or use tax paid.
- 4.28.045 King County's share of revenue.
- 4.28.050 Washington State department of revenue access to tax information - authorization.
- 4.28.055 Department of revenue contract.
- 4.28.060 Failure to collect or pay tax a misdemeanor.
- 4.28.080 Severability.

**4.28.010 Sales or use tax levied (1970).** A. There is hereby levied a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020 occurring within the county of King. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW chapters 82.08 and 82.12.

B. The rate of the tax imposed by Subsection A shall be one-half of one percent of the selling price or value of the article used, as the case may be.

C. This section shall take effect April 1, 1970. (Ord. 384 §§ 1-2, 7, 1970).

**4.28.015 Additional sales or use tax (1988).** A. There is hereby levied an additional sales or use tax, as the case may be, (as authorized by laws of 1982, 1st ex. sess., chap. 49 sec. 17(2) and RCW 82.14.030(2)), upon every taxable event, as therein provided, occurring within King County. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to chapters 82.08 and 82.12 RCW.

B. The rate of the additional tax imposed by Subsection A shall be one-half of one percent of the selling price or value of the article used, as the case may be.

C. This section shall take effect April 1, 1988. (Ord. 8325 §§ 1, 4, 1987: Ord. 6596 §§ 1-2, 10, 1983)

**4.28.016 Additional sales or use tax (1990).** A. There is hereby levied an additional sales or use tax, as the case may be, as authorized by laws of 1993, 1st special sess. chap. 21, sec. 6, and RCW 82.14.340, that shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within King County. This section shall take effect January 1, 1994. The tax shall take effect upon the effective date of this section. The moneys received from such tax shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding pursuant to the restrictions on the use of these funds in RCW 82.14.340.

B. The rate of the additional tax imposed by Subsection A shall be one-tenth of one percent of the selling price or value of the article used, as the case may be. (Ord. 11103 § 1, 1993: Ord. 9646 §§ 1-2, 1990).

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For statutory provisions regarding counties and cities-retail sales and use taxes, see RCW 82.14.

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**4.28.017 Sales or use tax on retail car rentals (1992).** A. There is hereby levied a sales or use tax, as the case may be, in addition to the tax authorized by RCW 82.14.030, upon retail car rentals within King County that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of the tax shall be one percent of the selling price in the case of a sales tax or rental value of the vehicle in the case of a use tax. "Rental car" means a passenger car, as defined in RCW 46.04.382, that is used solely by a rental car business for rental to others, without a driver provided by the rental car business, for periods of not more than thirty consecutive days. "Rental car" does not include vehicles rented or loaned to customers by automotive repair business while the customer's vehicle is under repair and vehicles licensed and operated as taxicabs.

B. Twenty-five percent of the car rental sales and use tax collections shall be deposited in the Youth Sports Facilities Grant Fund. Monies contained in the Youth Sports Facilities Grant Fund can only be expended for youth sports facilities. The remaining seventy-five percent of the rental sales and use tax collections shall be deposited in the Stadium Operating fund and can only be expended for the financing of stadium capital facilities. Proceeds of this tax shall not be used to subsidize any professional sports team. The proceeds of this tax shall also not be used to supplant existing stadium capital improvement or youth sports facilities funding sources. (Ord. 10454 §§ 1-2, 1992).

**4.28.018 Special baseball stadium sales and use tax (1996).** A. There is hereby imposed a special baseball stadium sales and use tax to be collected beginning January 1, 1996 from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county as authorized by laws of 1995, third ex. sess. (EHB 2115). The rate of the tax shall equal seventeen thousandths percent (0.017%) of the selling price in the case of a sales tax or value of the article used in the case of a use tax.

B. The tax imposed under this section shall be deducted from the amount of tax otherwise required to be collected or paid over to the department of revenue under chapter 82.08 or 82.12 RCW.

C. Moneys collected under the tax imposed in this section shall only be used for the purpose of principal and interest payments on bonds issued by the county to construct a baseball stadium with natural grass and a retractable roof or canopy, together with associated parking facilities, constructed in the city of Seattle.

D. No tax may be collected under this section before January 1, 1996, and no tax may be collected under this section unless the taxes authorized under RCW 82.14.360 are being collected. The tax imposed under this section shall expire as determined by applicable state law. (Ord. 12000 § 3, 1995).

**4.28.019 Special baseball stadium sales and use tax on restaurant, bar and tavern food and drink sales and car rentals (1996).** A. There is hereby imposed a special baseball stadium sales and use tax upon the retail sale or use in King County by restaurants, bars, and taverns of food and beverages that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of the tax shall equal five-tenths of one percent (0.5%) of the selling price in the case of a sales tax, or value of the article used in the case of a use tax. The tax imposed under this subsection is in addition to any other taxes authorized by law and shall not be credited against any other tax imposed upon the same taxable event. As used in this section, "restaurant" does not include grocery stores, mini-markets, or convenience stores. Collection of the tax shall begin on January 1, 1996. Collection after June 30, 1997 shall be subject to the conditions set forth in subsection (D) of this section.

B. There is hereby imposed a special baseball stadium sales and use tax upon retail car rentals within the county that are taxable by the state under chapters 82.08 and 82.12 RCW. The tax shall equal two percent (2%) of the selling price in the case of a sales tax, or rental value of the vehicle in the case of a use tax. The tax imposed under this subsection is in addition to any other taxes authorized by law and shall not be credited against any other tax imposed upon the same taxable event. Collection of the tax shall begin on January 1, 1996. Collection after June 30, 1997 shall be subject to the conditions set forth in subsection (D) of this section.

C. The revenue from the taxes imposed under this section shall be used for the purpose of principal and interest payments on the bonds issued by the county to acquire, construct, own, remodel, maintain, equip, repair, and operate a baseball stadium. Revenues from the taxes authorized in this section may be used for design and other preconstruction costs of the baseball stadium until bonds are issued for the baseball stadium. King County shall have no obligation to issue bonds in an amount greater than that which would be supported by the tax revenues provided for by this ordinance and by the other revenues provided by EHB 2115, Laws of Washington, 1995 3rd ex.sess., to the extent they are committed for the term of the bonds. If the revenue from these sources exceeds the amount needed for such principal and interest payments in any year, the excess shall be used as directed in applicable state law.

D. The taxes authorized under this section shall not be collected after June 30, 1997, unless the county executive has certified to the department of revenue that a professional major league baseball team has made a binding and legally enforceable contractual commitment to:

1. Play at least ninety percent of its home games in the new baseball stadium for a period of time not shorter than the term of the bonds issued to finance the initial construction of the baseball stadium;

2. Contribute principal of forty-five million dollars toward the reasonably necessary preconstruction costs including, but not limited to architectural, engineering, environmental, and legal services, and the cost of construction of the baseball stadium, or to any associated public purpose separate from bond-financed property, including without limitation land acquisition, parking facilities, equipment, infrastructure or other similar costs associated with the project, which contribution shall be made during a term not to exceed the term of the bonds issued to finance the initial construction of the baseball stadium. If all or part of the contribution is made after the date of issuance of the bonds, the team shall contribute an additional amount equal to the accruing interest on the deferred portion of the contribution, calculated at the interest rate on the bonds maturing in the year in which the deferred contribution is made. To the extent possible, contributions shall be structured in a manner that would allow for the issuance of bonds to construct the stadium that are exempt from federal income taxes; and

3. Share a portion of the profits generated by a major league baseball team from the operation of the professional franchise for a period of time equal to the term of the bonds issued to finance the initial construction of the stadium, after offsetting any losses incurred by a major league baseball team after the effective date of laws of 1995, 1st ex. sess., chap. 14. Such profits and the portion to be shared shall be defined by agreement between the public facilities district and a major league baseball team. The shared profits shall be used to retire the bonds issued to finance the initial construction of the baseball stadium. If the bonds are retired before the expiration of their term, the shared profits shall be paid to the public facilities district.

E. The taxes imposed under this section shall expire as determined by applicable state law. (Ord. 12000 § 4, 1995).

**4.28.020 Baseball stadium - debt issuance policy.** It is the policy of King County to issue general obligation bonds for the purposes of funding the construction of a baseball stadium unless the Metropolitan King County Council by ordinance determines that such a bond issue will likely result in (1) the county's current expense fund having to pay any portion of the baseball stadium's debt service, or (2) the reduction of King County's bond rating. Any such pledge or issuance of debt must be authorized by ordinance. (Ord. 12000 § 5, 1995).

**4.28.022 Special stadium and exhibition center sales and use tax (1997).** There is hereby imposed a special stadium and exhibition center sales and use tax as authorized by Referendum 48, sec. 204 and chapter 82.14 RCW as amended, with a rate equal to 0.016 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax, for collection beginning on the earliest allowable date consistent with the requirements of state law. The tax imposed by this section shall be in addition to all other taxes authorized by law, and shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within King County. The tax imposed under this section shall be deducted from the amount of tax otherwise required to be collected or paid over to the Washington State Department of Revenue under chapter 82.08 or 82.12 RCW. The tax imposed under this section shall be transferred and deposited in accordance with Referendum 48, sec. 204(3), and shall expire as provided in Referendum 48, sec. 204(5). (Ord. 12807 § 2, 1997).

**4.28.030 Administration and collection of tax.** The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. (Ord. 6596 § 5, 1983; Ord. 384 § 3, 1970).

**4.28.040 Tax credit for city sales or use tax paid.** There shall be allowed against the tax imposed by this chapter, a credit for the full amount of any city sales or use tax imposed upon the same taxable event, as defined in RCW 82.14.020 and RCW 82.14.030 upon which a tax is imposed by this chapter. (Ord. 7470 § 3, 1986; Ord. 6596 § 3, 1983; Ord. 384 § 4, 1970).

**4.28.045 King County's share of revenue.** King County's lawful share of revenues from any tax imposed under RCW 82.14.030(2) by any city within the county shall be determined in accordance with state law. (Ord. 6596 § 4, 1983).

**4.28.050 Washington State department of revenue access to tax information - authorization.** The department of revenue of the State of Washington is hereby authorized access to tax information set forth in RCW 82.32.330, and RCW 84.40.340 and any other provision of Title 82 or 84 RCW, upon substantially the same conditions as tax information is authorized to be disclosed by the department of revenue to King County taxing officials pursuant to RCW 82.32.330, 84.40.340, and 42.17.310, as each now exists or is hereafter amended. The county executive and the county assessor are authorized to execute agreements on behalf of the King County, consistent with the access herein granted. Tax information received by King County pursuant to such agreements is exempt from disclosure under the Public Disclosure Act and remains privileged and confidential pursuant to RCW 82.32.330. (Ord. 12274 § 2, 1996).

**4.28.055 Department of Revenue contract.** The county executive is hereby authorized to enter into a contract with the department of revenue for the administration of this tax in accordance with sections 4.28.015, 4.28.016, 4.28.017 and 4.28.045. (Ord. 6596 § 7, 1983).

**4.28.060 Failure to collect or pay tax a misdemeanor.** Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter, or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter, shall be guilty of a misdemeanor. (Ord. 6596 § 8, 1983; Ord. 384 § 6, 1970).

**4.28.080 Severability.** If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances is not affected. (Ord. 6596 § 11, 1983).

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REVENUE AND FINANCIAL REGULATIONS

### **Chapter 4.30**

### **SALES AND USE TAX FOR TRANSIT CAPITAL AND OPERATIONS**

#### **Sections:**

4.30.010 Sales and use tax for transit capital and operations.

**4.30.010 Sales and use tax for transit capital and operations.** The proceeds from the levy of an additional two-tenths of one percent sales and use tax shall be used as follows: seventy-five percent (75%) thereof shall be used for capital purposes and twenty-five percent (25%) thereof shall be used for operations. The proceeds available for capital purposes shall be placed in a capital account subject only to annual appropriations by the council. (Ord. 11661 § 1, 1995; Metro Res. 3776 § 4, 1981).

### **Chapter 4.31**

### **SPECIAL EXCISE TAX**

#### **Sections:**

4.31.010 Levy of taxes.

4.31.020 Stadium and exhibition center admissions tax.

4.31.030 Stadium and exhibition center parking tax.

**4.31.010 Levy of taxes.** There is hereby imposed, pursuant to RCW 36.38.010, and specifically RCW 36.38.010(a), a tax of not more than one cent on twenty cents or fraction thereof to be paid by persons who pay an admissions charge to stadiums constructed after January 1, 1995 and owned by the PFD, including a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same or similar privileges or accommodations. Anyone who receives any admission charge to any place shall collect and remit the tax to the treasury division of the county. The term "admissions charge" shall mean that term as defined in RCW 36.38.010(2). Amount collected by the county from such tax shall be used for the purpose of paying the principal of and interest on such bonds and notes as may be issued for the purpose of providing all or part of the money with which to pay the cost of acquiring, designing, owning and equipping public parking facilities associated with the baseball stadium, including design and other preconstruction costs and costs of issuance and sale of such bonds and notes. Such taxes are pledged exclusively to the payment of such bonds and notes so long as any bonds issued with respect to the baseball stadium remain outstanding, and thereafter may be used for such other purposes as are permitted by RCW 36.38.010. (Ord. 12615 § 2, 1997).

**4.31.020 Stadium and exhibition center admissions tax.** A. As authorized RCW 36.38.010(5), there is hereby levied and fixed a tax of three and one-tenth percent on charges for admission to events in a stadium and exhibition center as defined in RCW 36.102.010(9), located in King County and owned by the Washington State Public Stadium Authority. From and after the date that the state treasurer certifies to the Washington State Public Stadium Authority and to the county that all of the bonds issued to finance the stadium and exhibition center authorized under chapter 43.99N RCW are fully repaid, redeemed or retired, the admissions tax shall be levied and fixed at the rate of ten percent. For the purposes of this section, "charges for admission to events" means only the actual admission charge, exclusive of taxes and service charges and the value of any other benefit conferred by the admission, and includes a charge made for season tickets or subscriptions, a cover charge or a charge made for the use of seats and tables, reserved or otherwise, and other similar accommodations. Revenues collected from the tax imposed in this section shall be deposited and used in accordance with RCW 36.38.010(5).

The tax under this section shall be levied upon the first use of any part of the stadium and exhibition center but shall not be collected at any facility already in operation as of July 17, 1997.

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4.31.020

B. To maintain consistency with charitable organization admission tax exemptions allowed by the city of Seattle for the Kingdome, King County will provide for similar exemptions from the admissions tax imposed by this section. The admission tax shall not apply to any admission charge to an event that is sponsored by a nonprofit organization exempt from federal income taxation under section 501(c) (3) of the Internal Revenue Code when:

1. The nonprofit tax-exempt organization publicly sponsors the event,
2. The nonprofit tax-exempt organization receives the use and benefit of the admission charges collected, and
3. The primary purpose of the event is charitable fundraising based on reasonable documentation.

C. A person who receives payment for an admission charge on which a tax is levied under this section, and a person who by agreement with the Washington State Public Stadium Authority is obligated to collect the tax, shall collect the tax from the person making the admission payment and shall remit the tax to the state treasurer as provided in this section. The tax imposed under this section shall be collected from the person paying the admission charge at the time the admission charge is paid. The person who by agreement with the Washington State Public Stadium Authority is obligated to collect the tax, or the person collecting the tax, shall remit the tax to the state treasurer. Payment shall be made in monthly remittances on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax is collected or received and accompanied by such reports as the state treasurer requires. Payment or remittance of the tax collected may be made by check unless payment or remittance is otherwise required by the state treasurer, but payment by check does not relieve the person collecting the tax from liability for payment and remittance of the tax to the state treasurer unless the check is in the full and correct amount and until the check is honored. The person required to collect the tax under this section holds the tax in trust until the tax is remitted to the state treasurer as provided in this section. If a person required to collect the tax imposed by this section fails to collect the tax, or having collected the tax fails to pay the tax to the state treasurer in the manner prescribed by this section, whether the failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, the person is personally liable to the state for the amount of the tax.

D. A person liable for the collection and payment of the tax imposed by this section shall acquire, keep and preserve for five years all unused tickets, ticket manifests, books and all other records from which can be determined the amount of admission tax that the person was liable to remit under this section. All of those tickets, books and records shall be open for examination and audit at all reasonable times by the King County finance department or the state treasurer or the state treasurer's agent.

E. The applicable provisions in RCW 82.32.090 through 82.32.115, and the amendments to those provisions, apply with respect to the taxes imposed under this section, except that, unless otherwise indicated by the context, in those provisions the term "state treasurer" is substituted for each reference made to "department," "department of revenue" and "director of the department of revenue."

F. If a charge is made for admission under this section, a serially numbered ticket shall be furnished to the person paying the charge unless written approval has been obtained from the operator of the facility owned by the Washington State Public Stadium Authority to use a turnstile or other counting device that accurately counts the number of paid admissions. The established price, admission tax and total price at which every such an admission ticket is sold shall be separately, conspicuously and indelibly printed or written on the face or back of the part of the ticket, which is to be taken up by the management of the place to which admission is gained.

G. For the purposes of this section, "person" includes a municipal or quasi-municipal corporation. (Ord. 13617 § 1, 1999: Ord. 12807 § 4, 1997).

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**4.31.030 Stadium and exhibition center parking tax.** A. As authorized RCW 36.38.040, there is hereby levied and fixed a tax at the rate of one percent on any vehicle parking charges imposed at any parking facility that is part of a stadium and exhibition center as defined in RCW 36.102.010(9), located in King County and owned by the Washington State Public Stadium Authority. From and after the date that the state treasurer certifies to the Washington State Public Stadium Authority and to the county that all of the bonds issued to finance the stadium and exhibition center authorized under chapter 43.99N RCW are fully repaid, redeemed or retired, the parking tax shall be levied and fixed at a rate of ten percent. For the purposes of this section, "vehicle parking charges" means only the actual parking charges exclusive of taxes and service charges and the value of any other benefit conferred. Revenues collected under this section shall be deposited and used in accordance with RCW 36.38.040. The tax under this section shall be levied upon the first use of any part of the stadium and exhibition center but shall not be collected at any facility already in operation as of July 17, 1997.

B. A person who receives payment for vehicle parking charges on which a tax is levied under this section, and a person who by agreement with the Washington State Public Stadium Authority is obligated to collect the tax, shall collect the tax from the person making the vehicle parking charges and shall remit the tax to the state treasurer as provided in this section. The tax imposed under this section shall be collected from the person paying the vehicle parking charges at the time the vehicle parking charges are paid. The person who by agreement with the Washington State Public Stadium Authority is obligated to collect the tax, or the person collecting the tax from the person paying the vehicle parking charges, shall remit the tax to the state treasurer. Payment shall be made in monthly remittances on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax is collected or received and shall be accompanied by such reports as the state treasurer requires. Payment or remittance of the tax collected may be made by check unless payment or remittance is otherwise required by the state treasurer, but payment by check does not relieve the person collecting the tax from liability for payment and remittance of the tax to the state treasurer unless the check is in the full and correct amount and until the check is honored. The person required to collect the tax under this section holds the tax in trust until the tax is remitted to the state treasurer as provided in this section. If a person required to collect the tax imposed by this section fails to collect the tax, or having collected the tax fails to pay the tax to the state treasurer in the manner prescribed by this section, whether the failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, the person is personally liable to the state for the amount of the tax.

C. A person liable for the collection and payment of the tax imposed by this chapter shall acquire, keep and preserve for five years all records from which can be determined the amount of vehicle parking tax that the person was liable to remit under this section. All of those records shall be open for examination and audit at all reasonable times by the King County finance department or the state treasurer or the state treasurer's agent.

D. The applicable provisions in RCW 82.32.090 through 82.32.115, and the amendments to those provisions, apply with respect to the taxes imposed under this section, except that, unless otherwise indicated by the context, in those provisions, "state treasurer" is substituted for each reference made to "department," "department of revenue" and "director of the department of revenue."

E. For the purposes of this section, "person" includes a municipal or quasi-municipal corporation. (Ord. 13617 § 2, 1999: Ord. 12807 § 5, 1997).

**Chapter 4.32**  
**EXCISE TAX ON REAL ESTATE SALES<sup>1</sup>**

**Sections:**

- 4.32.010 One quarter of one percent sales tax levied (1982).
- 4.32.012 Additional one quarter of one percent tax levied (1992).
- 4.32.020 Real estate excise tax capital summary fund created.
- 4.32.030 Distribution of proceeds of tax.
- 4.32.040 Collection of excise taxes on real estate sales imposed by cities and towns.
- 4.32.050 State Law Controlling.
- 4.32.060 Severability.

**4.32.010 One quarter of one percent sales tax levied (1982).** There is levied and there shall be collected by King County on each sale of real property situated in unincorporated King County a tax equal to one quarter of one percent of the selling price. (Ord. 6110 § 3, 1982).

**4.32.012 Additional one quarter of one percent tax levied.** There is hereby levied and there shall be collected by King County on each sale of real property situated in unincorporated King County an additional tax equal to one quarter of one percent of the selling price. The proceeds of the tax imposed by this section shall be credited to the real estate excise tax, number 2 fund and may only be used for the planning, construction, reconstruction, repair, rehabilitation or improvement of parks located in or providing a benefit and open to residents of the unincorporated area of King County. (Ord. 13667 § 3, 1999: Ord. 10455 §§ 1, 3, 4, 1992).

**4.32.020 Real estate excise tax capital summary fund created.** There is hereby created a new county fund entitled real estate excise tax capital summary fund, which functions as a capital improvement project fund. (Ord. 13667 § 4, 1999: Ord. 6110 § 4, 1982).

**4.32.030 Distribution of proceeds of tax.** The proceeds of the tax imposed by K.C.C. 4.32.010 of this chapter shall be credited to the Unincorporated Capital Improvement Fund and may only be used for capital needs of the unincorporated area of the county. One percent of the proceeds of the tax shall be credited to the county current expense fund to defray the administrative costs of collection. (Ord. 6110 § 5, 1982).

**4.32.040 Collection of excise taxes on real estate sales imposed by cities and towns.** The county shall collect real estate excise taxes imposed by any city or town within the county. One percent of the proceeds of the tax imposed by any city or town shall be credited to the county current expense fund. The remaining proceeds of the tax shall be distributed to cities and towns monthly. (Ord. 6110 § 6, 1982).

**4.32.050 State Law Controlling.** The tax imposed by K.C.C. 4.32.010 shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes imposed by the state under RCW 82.45. (Ord. 6110 § 7, 1982).

**4.32.060 Severability.** Should any section, subsection, paragraph, sentence, clause or phrase of this chapter be declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portion of this chapter. (Ord. 6110 § 9, 1982).

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<sup>1</sup>[For statutory provisions regarding an excise tax on real estate sales, see chapter 82.45 RCW.]

**Chapter 4.34**  
**EXCISE TAX FOR ENHANCED 911**

**Sections:**

- 4.34.010 Tax levied.
- 4.34.020 Rate.
- 4.34.030 Use of tax.
- 4.34.040 Tax collection.
- 4.34.045 Refunds under court order.
- 4.34.050 Washington State Department of Revenue access to tax information -authorization.
- 4.34.065 Effective date.
- 4.34.070 Severability.

**4.34.010 Tax levied.** A. There is hereby levied an excise tax on the use of all taxable switched access lines in King County, as authorized by Laws of 1991, ch. 54, sec. 11, and RCW 82.14B.030.

B. There is hereby levied an excise tax on each radio access line, for which the address of the end user set forth in the records of the radio communications service company providing such radio access lines is located in King County, as authorized by Laws of 1991, ch. 54, sec. 11, and RCW 82.14B.030. (Ord. 11589 § 1, 1994; Ord. 6875 § 1, 1984).

**4.34.020 Rate.** A. The rate of the tax imposed by K.C.C. 4.34.010A shall be thirty-five cents per month per switched access line.

B. The rate of the tax imposed by K.C.C. 4.34.010B shall be twenty-five cents per month per radio access line. (Ord. 11589 § 2, 1994; Ord. 9223 § 1, 1989; Ord. 7417 § 1, 1985; Ord. 6875 § 2, 1984).

**4.34.030 Use of tax.** The proceeds of the tax imposed by this chapter and investment earnings therefrom shall be used only to pay for the implementation and operation of an enhanced 911 emergency telephone system. (Ord. 6875 § 3, 1984).

**4.34.040 Tax collection.** The executive shall administer and collect the tax consistent with procedures approved in Ordinance 6507. The tax imposed by this chapter shall be collected from the end user by the telephone company providing the access line and by the radio communications service company providing the radio access line, and the due date for remittance of the tax collected shall be thirty days following the collection month. Telephone companies collecting the tax shall be reimbursed for the actual costs of administration and collection of the tax. (Ord. 11589 § 3, 1994; Ord. 6875 § 4, 1984).

**4.34.045 Refunds under court order.** In the event that the tax or any portion thereof imposed by K.C.C. 4.34.010B is ordered to be refunded by final judgment of a court of record, the county shall, upon presentation of a certified copy of the final judgment, pay to each radio communications service company the portion of the ordered refund attributable to tax collected by the company, in trust for the benefit of end users from whom the tax was collected. Each company is required to promptly remit to each end user who paid tax for which refund is ordered the duly allocable portion of the refund held in trust. To the extent end users entitled to refund cannot be identified or located by the company with exercise of due diligence within three (3) months of the date refund is received in trust by the company, the company shall return the undistributed trust funds and accumulations to the county, together with the last known name and address of each person entitled thereto, and the portion to which each is entitled. (Ord. 11589 § 4, 1994).

**4.34.050 Washington State Department of Revenue access to tax information - authorization.** The department of revenue of the State of Washington is hereby authorized access to tax information set forth in RCW 82.32.330 and any other provision of Title 82 or 84 RCW, upon substantially the same conditions as tax information is authorized to be disclosed by the Washington State department of revenue to King County taxing officials pursuant to RCW 82.32.330, 84.40.340, and

42.17.310, as each now exists or is hereafter amended. The county executive and the county assessor are authorized to execute an agreement

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on behalf of King County, consistent with the access herein granted. Tax information received by King County pursuant to such agreements is exempt from disclosure under the Public Disclosure Act and remains privileged and confidential pursuant to RCW 82.32.330. (Ord. 12274 § 1, 1996).

**4.34.065 Effective date.** A. The excise tax on the use of switched access lines in an amount not exceeding fifty cents per month for each switched access line for the purpose of funding an enhanced 911 telephone system shall be effective from and after January 1, 1992.

B. The excise tax on the use of radio access lines in an amount not exceeding twenty-five cents per month for each radio access line for the purpose of funding an enhanced 911 telephone system shall be effective from and after seventy days after the effective date of Ordinance 11589 (March 12, 1995). (Ord. 11589 § 6, 1994).

**4.34.070 Severability.** If any section of this chapter or its application to any person or circumstances is held invalid, the remaining sections of this chapter or the application of the provisions to other persons or circumstances is not affected. (Ord. 6875 § 7, 1984).

#### **Chapter 4.36 COUNTY PROPERTY - PAYMENT OF RENT**

##### **Sections:**

- 4.36.010 Payment to property agent.
- 4.36.020 Record and deposit of collections.

**4.36.010 Payment to property agent.** All rentals covering King County tax property and King County fee simple property shall be paid to the county real property agent. (Res. 9490 (part), 1945).

**4.36.020 Record and deposit of collections.** The property agent shall keep a complete record of all rentals collected, crediting to each piece of property the amount of rentals received, and deposit with the county comptroller all funds received at the close of business each Friday. (Res. 33602, 1967: prior Res. 9490 (part), 1945).

#### **Chapter 4.40 FINANCING ART IN COUNTY CONSTRUCTION PROJECTS**

##### **Sections:**

- 4.40.060 Multi-cultural art.
- 4.40.110 General obligation bond proceeds.
- 4.40.120 Harborview Medical Center capital reserves.
- 4.40.140 Severability.

**4.40.060 Multi-cultural art.** King County is committed to participation by multi-cultural and ethnic artists in public art. Therefore, the Arts Commission will:

1. Ensure that juries and commissioned artists reflect the ethnic diversity of the population of King County; and
2. Support and develop projects that create opportunities for multi-cultural and ethnic artists.
3. Offer programs to provide mentorships and technical assistance to multi-cultural and ethnic artists. (Ord. 12089 § 14, 1995: Ord. 9134 § 7, 1989).

**4.40.110 General Obligation Bond proceeds.** In the case of any county construction project which involves the use of General Obligation Bond proceeds, the resolution(s) or ordinance(s) submitted to the voters or the council shall include an allocation for public art equal to one percent of the eligible project cost. Bond proceeds shall be accounted for separately within the Public Art Fund if necessary to comply with these requirements. (Ord. 12989 § 15, 1995: Ord. 9538 § 4, 1990: Ord. 9134 § 12, 1989: Ord. 6111 § 8, 1982).

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**4.40.120 Harborview Medical Center capital reserves.** For any Public Art funds which involve the use of Harborview Medical Center's capital reserves (Fund 396), amounts for works of art described in this chapter shall be used for art projects at Harborview Medical Center. These funds shall be accounted for separately within the Public Art Fund if necessary to comply with this requirement. (Ord. 12089 § 16, 1995: Ord. 9538 § 5, 1990: Ord. 9134 § 13, 1989).

**4.40.140 Severability.** Should any section, subsection, paragraph, sentence, clause or phrase of this chapter be declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this chapter. (Ord. 9134 § 15, 1989: Ord. 6111 § 10, 1982).

## **Chapter 4.42 USE OF THE HOTEL-MOTEL TAX**

### **Sections:**

- 4.42.010 Findings.
- 4.42.020 Definitions.
- 4.42.030 Cultural Education Program.
- 4.42.040 Staffing
- 4.42.050 Cultural Education Advisory Committee.
- 4.42.060 Special Projects Program.
- 4.42.070 Responsibility.
- 4.42.090 Hotel-Motel Special Support Program.
- 4.42.100 Cultural facilities program.
- 4.42.110 Compliance.
- 4.42.120 Audit.
- 4.42.122 Refinancing of Kingdome Debt.
- 4.42.130 Severability.

**4.42.010 Findings.** The Washington State Legislature has decided under the provisions of RCW 67.28.180(3)(a), as amended, that excess proceeds from the hotel-motel tax levied annually in King County shall only be used according to the formula set forth therein for the support of the arts, the performing arts, art museums, heritage museums and cultural museums of King County; and the support of stadium capital improvements, open space acquisition, youth sports activities and tourism promotion, in a manner reflecting that order of priority.

A. King County's diverse cultural organizations and professional artists can enrich and support cultural education and cultural tourism in this region. King County is a regional and national center for culture and has the seventh largest population of individual artists per capita nationwide. These cultural resources can train young artists, build audiences for the future and attract local residents, children and tourists to their events and programs.

B. Cultural education in the public schools is an integral part of support for the cultural endeavors. It provides the opportunity to observe, participate and engage in the cultural process with professional artists and community cultural organizations, as a part of the educational process in and out of the classroom.

C. Involving children in creating works of art and providing the opportunities for children to work with arts teachers, artists, and performing arts organizations, both in the classroom and in the community, is necessary as part of a comprehensive cultural education program. Cultural education can increase students' awareness, knowledge, and acceptance of culture; can improve understanding

between artists, teachers and administrators; and can encourage cooperation among arts, heritage, and educational institutions and organizations.

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D. The transmission of historical and cultural values and traditions from one generation to the next is essential to the well-being and sense of identity of communities, ethnic and cultural groups, and of all citizens of King County. Historic sites and attractions are among the most visited types of tourist attractions in the state and county. The loss or destruction of historic buildings, sites, objects, structures and districts and of historic and prehistoric materials and artifacts constitutes an irreplaceable loss to the quality of life and character of King County.

E. King County's responsibility is to ensure support for development of cultural activities in all parts of the county, including urban, suburban, rural and both incorporated and unincorporated areas, and to assist communities in that process, where necessary. In addition, support for regional centers of activity shall be included.

F. King County recognizes that support for major regional, midsized, emerging and community-based cultural organizations should be distributed among them to promote a broad range of creative and cultural expression.

G. King County recognizes that support for efforts by individual artists and heritage specialists is conducive to the creative output and historic preservation activities of this region.

H. King County recognizes that, in making funding decisions, it will consider to the extent appropriate, the grantee's inclusion of the interests of culturally diverse, disabled and low income participants and audiences.

I. King County recognizes that a healthy and well-balanced future citizenry is dependent upon the promotion of cultural education of today's youth.

J. King County recognizes the role of arts, culture and heritage in augmenting tourism and building King County as a nationally and internationally recognized cultural center and as a destination for visitors to this county.

K. King County recognizes that traditional culture, heritage resources, archaeological sites and landmarks constitute nonrenewable resources that must be protected in the face of fast-paced development and growth.

L. King County recognizes the need to preserve indigenous cultures.

M. King County recognizes that publicly-owned art fills a need for artistic and cultural expression and visual improvement in communities and supports the efforts to meet that need. (Ord. 11242 § 1, 1994; Ord. 10189 § 1, 1991; Ord. 9279 § 1, 1989).

**4.42.020 Definitions.** A. "Culture" is defined as the arts and heritage disciplines, which include but are not limited to dance, drama/theatre, music, visual arts, literary arts, media arts, performing arts, traditional and folk arts, ethnic arts, and history, heritage and historic preservation.

B. "Cultural education" is defined as the sequential and comprehensive study of the elements of the various arts and heritage forms and how to use them creatively including instruction in skills, critical assessment, the history of the arts and heritage forms, and aesthetic judgment.

C. "Cultural enhancement" is defined as arts and heritage institutions, individuals and programs working together with the tourism industry to enhance the county's international reputation by promoting its cultural attractions and broadening the audiences served. Cultural enhancement preserves the county's cultural identity, strengthens the local economy and improves the quality of life for county residents.

D. "Cultural facilities" shall include buildings and structures which are used primarily for the performance, exhibition or benefit of arts and heritage activities, including but not limited to performing arts, visual arts, heritage and cultural endeavors.

E. "Fixed assets" are defined as tangible objects such as machinery or equipment intended to be held for ten years or more which will benefit cultural institutions. (Ord. 11242 § 2, 1994: Ord. 10189 § 2, 1991: Ord. 9279 § 2, 1989).

**4.42.030 Cultural Education Program.\*** The King County council hereby establishes the King County Cultural Education Program. Forty percent of the excess hotel-motel tax revenues allocated to the King County Arts and Cultural Development Fund remaining subsequent to the allocation of the King County Cultural Facilities Program pursuant to Section 4.42.100 shall be expended for the King County Cultural Education Program, provided that at least twenty percent of the King County Cultural Education Program

\*(See K.C.C. 4.08.180 for fund.)

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revenue allocation shall be earmarked for heritage programs and administered by the King County Landmarks and Heritage Commission. The program shall consist of one- to three-year grants developed by cultural organizations for the purpose of enriching existing and creating new cultural education programs, reviewed annually, and contingent on available hotel/motel tax revenues, and shall be subject to the following:

A. Applicants eligible to apply for the King County Cultural Education Program grants are all cultural organizations that meet the criteria contained in this chapter and any applicable guidelines approved by the council for the King County Cultural Education Program. School districts and schools shall not receive revenues distributed pursuant to this section.

B. Monies granted to the individual cultural organizations shall be used to enrich existing cultural education programs or to create new ones and in any event shall be expended only for direct costs for cultural education as defined in this chapter, which may include fees for artists, cultural specialists, experts in cultural education, and performing arts organizations. Any application for monies to enrich existing or to create new arts, cultural or heritage programs shall be developed by the applicant(s) in joint cooperation with a King County public school or school district.

C. Organizations proposing projects for all grades shall be eligible for funding through grants under this chapter. However, while funds are minimal, projects proposed for grades K-8, or grades K-9 in schools where grade 9 remains in the middle school configuration, shall receive priority for funding.

D. The cost of administering the King County Cultural Education Program shall be minimal.

E. Applications must describe the intended use of the grant funds. The intended use must be for cultural education projects serving King County schools- and/or public school districts. Grant applications may address the needs of special student populations, such as at-risk students and students with handicaps or disabilities, and other youth of school age who are not currently in school, such as youth in detention and those who have dropped out of school.

F. There shall be written guidelines and procedures for applying for grants which shall include eligibility criteria, scope of program, and funding needs. The guidelines shall be written by the Cultural Education Advisory Committee and recommended by the Arts Commission and the Landmarks and Heritage Commission and shall be subject to council approval. The advisory committee shall establish procedures for evaluation of programs and accountability of funds. These procedures shall be submitted by the Arts Commission and the Landmarks and Heritage Commission to the council for approval.

G. Grant awards shall reflect a county-wide geographic distribution, and shall include projects serving public schools and public school districts from various affluent and less affluent communities.

H. Grant decisions are made on a competitive basis and in accordance with criteria established pursuant to subsection F. Established criteria shall include commitment and ability to provide student learning in cultural endeavors. Grants made under the King County Cultural Education Program shall recognize that Bellevue is receiving its own hotel-motel tax revenues, and therefore preference shall be given to applications serving other areas of the county. Grants to organizations proposing worthwhile projects in Bellevue public schools are not precluded. (Ord. 11242 § 4, 1994: Ord. 10189 § 4, 1991: Ord. 9279 § 4, 1989).

**4.42.040 Staffing.** The cultural resources division of the department of parks and cultural resources shall be responsible for staff support for the Arts and Cultural Education program in accordance with the provisions of this chapter. (Ord. 12076 § 47, 1995).

**4.42.050 Cultural Education Advisory Committee.** There is hereby created the King County Cultural Education Advisory Committee as a subcommittee of the King County Arts Commission and the King County Landmarks Commission to oversee and provide direction for the King County Cultural Education Program and make recommendations through the Arts Commission and Landmarks Commission to the King County executive and King County council.

A. The Cultural Education Advisory Committee membership shall reflect the ethnic and geographic diversity of King County. The committee shall have nine members. The nine members shall include parents, an arts administrator, public school arts teachers, public school teachers, professional artists and heritage professionals, representatives of cultural, heritage and ethnic organizations, interested community volunteers and one King County Arts Commission member and one King County Landmarks Commission member.

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B. The members of the advisory committee shall be nominated by the executive and confirmed by the council and shall serve for three-year terms. Three of the initial appointments shall be for three-year terms, three for two-year terms and three for a one-year term to enable terms to be staggered.

C. The duties and authorities of the advisory committee shall be the following:

1. Develop guidelines and evaluation criteria to apply for and award grants under this program.
2. Review and recommend eligibility of all grant applications.
3. Submit budget recommendations for the program.
4. Recommend through the Arts Commission and Landmarks Commission grant awards for approval by the King County executive and King County council.
5. Set forth program ideas and suggestions for applicants to consider.
6. Encourage a high quality of programs and a diversity of program ideas.
7. Assure grant awards to organizations reflect projects in a broad geographic distribution of schools and school districts, and are accessible to children from a wide range of socioeconomic levels, ethnic groups and special student populations.
8. Annually report program results through the Arts Commission and Landmarks Commission to the King County executive and King County council.
9. Evaluate grant performance and expenditures.
10. Make suggestions through the Arts Commission and Landmarks Commission to the King County executive and the King County council for program improvements. (Ord. 10189 § 5, 1991: Ord. 9279 § 6, 1989).

**4.42.060 Special Projects Program.** There is hereby established the King County Special Projects Program. This program shall consist of competitive grants, reviewed annually for funding innovative arts projects, heritage endeavors, and collaborative programs which reflect the cultural and geographic diversity of King County and are not funded by other county programs. Grants may be made to arts and heritage organizations, individual artists, heritage specialists, community educational organizations and community arts groups, and public agencies which reflect the multi-cultural, ethnic and geographic diversity of King County. Applications must describe the intended use of the grant funds, and applicants may request full cost recovery.

A. There shall be written guidelines and procedures for applying for grants which shall include eligibility criteria, scope of program, and funding needs. The guidelines shall be written by the cultural resources division and recommended by the executive, and shall be subject to council approval. The cultural resources division, through the executive, shall submit for council review an annual report which evaluates the King County Special Projects Program and accounts for fund expenditures.

B. Sixty percent of the excess hotel-motel tax revenues allocated to the King County Arts and Cultural Development Fund<sup>1</sup> remaining subsequent to the allocation to the King County Cultural Facilities Program pursuant to 4.42.100 shall be expended for the King County Special Projects Program, provided that at least 20% of the King County Special Projects revenue allocation shall be earmarked for heritage

programs and administered by the King County Landmarks and Heritage Commission. The Landmarks and Heritage Commission may propose grant guidelines which reflect commission priorities in awarding grants.

C. The funds expended for the King County Special Projects Program shall be used to expand the role of local cultural organizations and individuals as artistic and cultural educational resources which develop King County through arts and historic events and features in King County, within the intent and purposes authorized by RCW 67.28.180(3)(a), as amended. The purpose of these funds is to:

1. Produce special projects and programs that highlight the region's cultural resources.
2. Assist in providing and bringing touring programs and exhibits on the regional and national level to King County.
3. Improve cultural opportunities and audience development, that promote the cultural diversity and multi-cultural heritage of the region, with particular emphasis on special populations, multi-cultural audiences and King County youth.
4. Encourage and provide an exchange of services and technical assistance between larger and smaller organizations, individual artists and heritage professionals.
5. Address the needs of mid and smaller sized organizations and/or individual artists and heritage professionals.

<sup>1</sup>. See 4.08.190

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6. Provide opportunities for independent artists to produce new works.
7. Develop heritage projects that make a significant contribution to the preservation, conservation, or interpretation of the historical and archaeological resources of King County.

D. Eligibility. Eligible applicants shall include but not be limited to individual artists, arts and heritage organizations, community arts and cultural groups, community educational organizations and family and youth programs relating to cultural endeavors which reflect the multi-cultural, ethnic and geographic diversity of King County. (Ord. 11242 § 7, 1994: Ord. 10189 § 9, 1991: Ord. 9279 § 8, 1989).

**4.42.070 Responsibility.** The King County Special Projects Program shall be a separate program under the direction of the cultural resources division with recommendations from both the King County Arts Commission and the King County Landmarks and Heritage Commission.

- A. The duties and authorities of the cultural resources division shall be the following:
1. Develop guidelines and eligibility criteria for the King County Special Projects Program.
  2. Submit project proposals to the King County Arts Commission or the King County Landmarks and Heritage Commission as applicable for review and eligibility determination of all project proposals.
  3. Submit project proposals for approval and appropriation by the council.
  4. Annually report program results to the King County executive and King County council.
  5. Review, evaluate and account for expenditures of funds.
- B. The cost of administering the King County Special Projects Program shall be minimal. (Ord. 11242 § 8, 1994: Ord. 10189 § 10, 1991: Ord. 9279 § 9, 1989).

**4.42.090 Hotel-Motel Special Support Program.** There is hereby created the King County Hotel-Motel Special Support Program.

A. The Hotel-Motel Special Support program shall be administered by the director of the department of finance under the direction of the executive and in accordance with guidelines and policies established by the council.

B. From January 1, 1992 through December 31, 2000, twenty-five percent, and from January 1, 2001 through December 31, 2012, thirty percent, of all excess hotel-motel tax revenues collected by the county under the provisions of RCW 67.28.180(3)(a), as amended, shall be allocated to the Hotel/Motel Special Support Program and shall be used for the following purposes and in a manner reflecting the following order of priority: Stadium capital improvements, acquisition of open space lands, youth sports activities and tourism promotion.

C. For the purposes of this section, "Stadium capital improvements" include, but are not limited to, a stadium restaurant facility operated by a private concessionaire under a contract with the county;

restroom facilities; artificial turf system; seating facilities; parking facilities; and a scoreboard and information system adjacent to or within a county-owned stadium, together with equipment, utilities, accessories and appurtenances necessary thereto.

D. For the purposes of this section, "tourism promotion" includes activities intended to attract visitors for overnight stays, arts, heritage, and cultural events, and recreational, professional, and amateur sports events. Monies distributed for tourism promotion shall be in addition to and may not be used to replace or supplant any other funding by the county. Eligible applicants shall only include nonprofit organizations formed for the express purpose of tourism promotion in the county. Such organizations shall use monies distributed under this section to promote events in all parts of the county.

E. There shall be written guidelines and procedures for allocating funds under this section. The guidelines shall be written at the direction of the executive and shall be approved by the council. (Ord. 12076 § 48, 1995).

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**4.42.100 Cultural facilities program.** A. The Cultural Facilities Program shall be administered by the director of the department of parks and cultural resources under the direction of the executive and in accordance with guidelines and policies established by the council. The program shall consist of grants responding to priorities established by the council, reviewed annually, to performing arts, visual arts, heritage and cultural organizations.

B. Beginning January 1, 1992 and through December 31, 2000, at least seventy percent of the revenue allocated to the Education and Cultural Development Fund shall be expended on the King County Cultural Facilities Program, provided that at least twenty percent of the King County Cultural Facilities Program revenue allocation shall be earmarked for heritage programs and administered by the King County Landmarks and Heritage Commission.

C. Beginning January 1, 2001 and through December 31, 2012, pursuant to Ordinance 9279, at least thirty-two percent of the Education and Cultural Development Fund shall be expended on the King County Cultural Facilities Program and shall be earmarked for arts facilities and fixed assets and administered by the King County Arts Commission or its successor commission.

D. The funds allocated to the Cultural Facilities Program shall be used only for the purchase, design, construction, and remodeling of performing arts, visual arts, heritage, and cultural facilities, and for the purchase of fixed assets that will benefit art, heritage, and cultural organizations.

E. Funds may be spent on providing assistance for planning and improvement of cultural facilities, providing for the preservation and restoration of cultural facilities otherwise eligible for funding pursuant to this chapter, and providing funds to cultural organizations to comply with Section 504 of the Federal Rehabilitation Act of 1973, as amended.

F. Funds received under this section may be used for payment of principal and interest on bonds issued for capital projects. The director of the department of finance will manage the program's debt to ensure continued high credit quality, access to credit markets, and financial flexibility. All of the program's debt management activities will be conducted to maintain at least the current credit ratings assigned to the county's debt by the major credit rating agencies and to maintain an adequate debt service coverage ratio. Long term debt will not be used to support operating expenses. The director of the department of finance will develop and maintain a central system for all debt-related records which will include all official statements, bid and other procurement documents, ordinances, indentures, leases etc., for all of the program's debt and will accurately account for all interest earnings in debt-related funds. These records will be designed to ensure that the program is in compliance with all debt covenants and with state and federal laws.

G. Eligible applicants shall include performing arts, visual arts, heritage and cultural organizations. Eligible applicants must be financially stable and have at least the following:

1. A legally constituted and working board of directors;
2. A record of artistic, heritage, or cultural accomplishments;

3. At least a two-year operating history;
4. Demonstrated ability to maintain net current liabilities at less than thirty percent of general operating expenses;
5. Demonstrated ability to sustain operational capacity subsequent to completion of projects or purchase of machinery and equipment; and
6. Evidence of an independent financial review of the organization. (Ord. 12076 § 49, 1995).

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**4.42.110 Compliance.** All programs and projects funded under this chapter shall comply with Section 504 of the Federal Rehabilitation Act of 1973, as amended, and abide by current affirmative action laws and ordinances. (Ord. 9279 § 11, 1989).

**4.42.120 Audit.** The King County auditor shall conduct a performance and fiscal/compliance audit of the King County Special Support Program, King County Cultural Education Program, King County Cultural Facilities Program, the King County Special Projects Program (including the former King County Cultural Enhancement Program and the King County Opportunity Grant Program no later than 1994, and as necessary thereafter. (Ord. 11242 § 10, 1994: Ord. 10189 § 12, 1991: Ord. 9279 § 12, 1989).

**4.42.122 Refinancing of Kingdome Debt.** A. Refinancing of Kingdome debt and dedication of hotel-motel tax revenue. It is the intent of the County to issue bonds to repay or refinance all or a portion of the existing bonded debt on the Kingdome, including but not limited to roof repairs, claims, and related costs. Such bonds, to be approved by future ordinance, shall be limited to tax general obligation bonds to which the county will also pledge the hotel-motel tax authorized by chapter 67.28 RCW, as amended by Referendum 48 sec. 501. Revenues received from such tax from January 1, 2013 through December 31, 2015 in excess of the amount required for this purpose shall be transferred to the stadium and exhibition center account pursuant to Referendum 48 sec. 501 (3)(b).

B. Pledge to maintain and continue taxes. The county hereby pledges to maintain and continue the taxes authorized in RCW 36.38.010(5), 67.28.180, and Referendum 48 sec. 302, until the bonds authorized in Referendum 48 sec. 210 are fully redeemed, both principal and interest. The county further pledges and dedicates to the repayment of the bonds issued to finance a stadium and exhibition center the full 2.0 percent hotel-motel tax during the years 2016 through 2020 in accordance with Referendum 48 secs. 501(2)(c)(ii) and 502(3)(c) together with excess revenues from such tax during the years 2013 through 2015 beyond that needed to pay Kingdome debt. (Ord. 12807 § 6 and 7, 1997).

**4.42.130 Severability.** Should any section, subsection, paragraph, sentence, clause or phrase of this chapter be declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this chapter. (Ord. 9279 § 14, 1989).

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**Chapter 4.44**  
**TAX TITLE PROPERTY SALES**

**Sections:**

4.44.010 Authority to sell county tax title property.

**4.44.010 Authority to sell county tax title property.** The property services division of the department of construction and facility management is authorized to conduct sales of all county tax title property. (Ord. 12076 § 50, 1995).

**Chapter 4.48**  
**JUNIOR TAXING DISTRICT LEVY CERTIFICATION**

**Sections:**

4.48.010 Annual certification date.

4.48.020 Formal resolution required.

4.48.030 Resolution forwarded to council clerk and assessor.

4.48.040 Assessed property valuation certified.

**4.48.010 Annual certification date.** The junior taxing districts of King County shall annually certify to the King County council on or before the Wednesday next following the first Monday in October in each year the amount of levies to be made in support of their district for the ensuing year in total and by individual fund, except for 1978 levies only the certification shall be made on or before October 28, 1977. (Ord. 3432 § 1, 1977; Ord. 2152 § 1, 1974).

**4.48.020 Formal resolution required.** The certification required in Section 4.48.010 shall in all cases be a formal resolution of the board of commissioners and shall include the information required on the following form in the format shown:

"By Ordinance ..... of the King County Council Junior Taxing  
Districts are required annually to submit the following  
information regarding their tax levies for the ensuing year  
as part of a formal resolution of the Board of Commissioners.

THE KING COUNTY ASSESSOR HAS NOTIFIED THE COMMISSIONERS OF ..... THAT THE  
ASSESSED VALUATION OF PROPERTY LYING WITHIN THE BOUNDARIES OF SAID DISTRICT  
FOR THE YEAR ..... IS .....

REGULAR (STATUTORY) LEVY:	\$ .....
EXPENSE FUND	\$ .....
RESERVE FUND	\$ .....
COUPON WARRANT FUND	\$ .....
OTHER (SPECIFY) .....	\$ .....
G.O. BOND FUND LEVY	\$ .....
SPECIAL LEVIES (SPECIFY YEAR AND PURPOSE OF LEVY)	\$ .....
.....	\$ .....
.....	\$ .....
TOTAL TAXES REQUESTED	\$ .....

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR THE YEAR  
..... AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW." (Ord. 2152 § 2, 1974).

**4.48.030 Resolution forwarded to council clerk and assessor.** Copies of the resolution shall be forwarded by registered mail to the clerk of the King County council and the King County assessor. (Ord. 2152 § 3, 1974).

**4.48.040 Assessed property valuation certified.** The King County assessor shall annually certify to junior taxing districts in King County the assessed valuation of property lying within the boundaries of the district for the ensuing year's tax levy by the third Monday after the first Friday in September, except for 1978 levies only, the certification shall be made on or before October 17, 1977. (Ord. 3432 § 2, 1977: Ord. 2152 § 4, 1972).

#### **Chapter 4.52 DELINQUENT LOCAL IMPROVEMENT ASSESSMENT FORECLOSURE**

**Sections:**

4.52.010 Procedure for - When.

**4.52.010 Procedure for - When.** Whenever, on the first day of January of any year, two installments of any local improvement assessment are delinquent, or the final installment thereof has been delinquent for more than one year, the director of the department of finance, shall, on or before the first day of October of such year, proceed with foreclosure of such assessments or installments thereof in accordance with state law. (Ord. 12076 § 51, 1995).

**Chapter 4.56**  
**REAL AND PERSONAL PROPERTY**

**Sections:**

- 4.56.010 Fair market rental value defined.
- 4.56.020 Property sale authorized generally.
- 4.56.030 Inventory documentation and surplus sales procedures.
- 4.56.035 Accountability for county personal property.
- 4.56.040 Sales of personal property - Value exceeding five thousand dollars.
- 4.56.050 Director, department of construction and facility management; property services division - Responsibilities and powers.
- 4.56.060 Property services division - Responsibilities.
- 4.56.070 Property services division, county departments - Responsibilities and powers in declaring county real property surplus.
- 4.56.075 Financial investment properties.
- 4.56.080 Sale of surplus real property - Council approval required.
- 4.56.085 Public/private development projects on or with county property.
- 4.56.090 Notice of sale.
- 4.56.095 Emergency waiver of advertisement.
- 4.56.100 Sale of property - Public auction or sealed bid.
- 4.56.105 Distribution during budget process.
- 4.56.110 Cash sales of personal property.
- 4.56.115 Temporary and permanent easements on county property.
- 4.56.120 Property trade-ins.
- 4.56.130 Disposition of sale proceeds.
- 4.56.140 Intergovernmental sales and leases.
- 4.56.150 Authority to lease or rent county real property.
- 4.56.152 Acquisition of real property.
- 4.56.160 Manner of awarding lease or rental agreement.
- 4.56.170 Applications for lease.
- 4.56.180 Lease terms.
- 4.56.186 Leasing real property for use by the county.
- 4.56.190 Execution of lease agreement.
- 4.56.195 Disposition of surplus vanpool vehicles from the metropolitan public transportation function by negotiated direct sales.
- 4.56.200 Reservation of powers.
- 4.56.210 Severability.

**4.56.010 Fair market rental value defined.** "Fair market rental value" is defined as an amount in the competitive market that a well-informed and willing lessor, who desires but is not required to lease, would accept, and which a well-informed and willing lessee, who desires but is not required to lease, would pay for the temporary use of the premises, after due consideration of all the elements reasonably affecting value. (Ord. 2622 § 2, 1976).

**4.56.020 Property sale authorized generally.** A. Whenever it is for the best interests of King County, taxing districts and the people thereof that any part or parcel of property, whether real, personal or mixed, belonging to the county, including tax title land, should be sold, the county shall sell and convey such property under the limitations and restrictions and in the manner provided in this chapter.



B. In making such sales, the county may sell any timber, mineral or other resources on any land owned by the county separate and apart from the land in the same manner and upon the same terms and conditions as provided in this chapter for the sale of real property. However, any such timber, mineral or other resources not exceeding twenty-five hundred dollars in value may be sold as personal property, in the manner provided by this chapter. (Ord. 2622 § 3, 1976).

**4.56.030 Inventory documentation and surplus sales procedures.** The property services division shall keep documentation of the county personal property inventory.

A. The property services division shall review the department and agency inventory reports and investigate any large or unusual lost, stolen or unlocatable inventory amounts. The division shall compare current year amounts with previous years and to what is currently on hand. "Large" shall mean any dollar amount equal to, or in excess of, the current capitalization rate.

B. The personal property inventory shall include all items with a capitalization rate of \$1,000. All weapons shall continue to be capitalized.

C. One employee in each department or agency shall be designated as the department's or agency's inventory contact. Property disposal in any department or agency shall be initiated by the inventory contact and approved by the department director or agency head. Documentation shall require the signatures of both the inventory contact and the department director or agency head, as applicable, on the disposition forms sent to the property services division. No transactions will be valid without both signatures.

D. The employees in the personal property branch of the property services division and members of their immediate families shall be prevented from purchasing or otherwise participating in the purchase of surplus personal property.

E. At each sale a bidder sign-up sheet shall be posted to indicate whether the bidder is employed by the county, and, if so, in which department or agency, or whether any member of their immediate family is employed by the county and, if so, in which department or agency.

F. The property services division will maintain comprehensive documentation of all property sales, including those items specified in RCW 36.32.210, as amended, and will document each deletion or change that is made to the final property sale listing. (Ord. 12045 § 21, 1995).

**4.56.035 Accountability for county personal property.** County employees shall be held accountable and responsible for all of the various personal property assigned to them during the course of their employment with the county.

A. Written documentation, by employee, of all changes in assigned capitalized items from the department or agency inventory reports will be recorded at the time of the occurrence and kept in each county department or agency.

B. The property services division shall provide a report of losses to the county council, deputy county executive and risk management division.

C. The property services division shall recommend to the department or agency director or manager corrective action for all capitalized items lost or misplaced due to employee negligence or misconduct.

D. If the director or manager determines an employee to be negligent in his/her care of the property assigned to him/her or if a terminated employee fails to return personal property assigned to him/her, then the county may pursue any remedy available at law for recovery of loss of property. If a career service employee is disciplined, that employee has the right to the full protection of the county disciplinary-grievance process as established by applicable union bargaining agreements and the county code provisions and administrative guidelines for the career service. (Ord. 12045 § 20, 1995).

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**4.56.040 Sales of personal property - Value exceeding five thousand dollars.** If the item or lot of surplus personal property carries a depreciated value of not less than five thousand dollars and not more than two hundred fifty thousand dollars in the current inventory, a survey committee will be convened to estimate the market value of an item of personal property, and the committee shall then advise the date, location and manner of sale that is likely to be the most advantageous to the county. The originating department, the manager of the property services division, and the director, department of construction and facility management are to be represented on each survey committee that is convened. When the survey committee determines that an item or lot of surplus personal property carries a depreciated value of two hundred fifty thousand dollars or more, the county executive shall not dispose of said personal property without prior approval by motion of the council. The motion approved by the council shall state concisely a description of the item or lot of surplus personal property and procedures to be followed by the executive in disposing of the personal property through sale. (Ord. 12045 § 3, 1995).

**4.56.050 Director, department of construction and facility management; property services division - Responsibilities and powers.** Subject to the delegation of authority by the director, the property services division shall have the responsibilities and powers assigned to the division in K.C.C. 4.56, as amended. (Ord. 12045 § 2, 1995).

**4.56.060 Property services division - Responsibilities.** A. Except as otherwise provided in this chapter, the property services division, acting under the supervision of the director, department of construction and facility management, shall be the sole organization responsible for the administrative processes of acquiring, disposing, inventorying, leasing and managing real property, the legal title of which rest in the name of the county, or which the county manages in a trust capacity.

B. The property services division shall be the sole agency responsible for inventorying and disposing of county personal property.

C. Open space, trail, park, agriculture and other natural resource properties shall be acquired by the department of natural resources, unless the executive directs the property services division to make such acquisitions.

D. Real property and interests in real property necessary for the metropolitan public transportation and metropolitan water pollution abatement functions shall be acquired and managed by the departments of transportation and natural resources, respectively, as set forth in this chapter, unless the executive directs the property services division to make such acquisitions and/or manage such properties.

E. County departments shall be responsible for maintaining all real property for which they are the custodian. (Ord. 12394 § 1, 1996; Ord. 12045 § 4, 1995).

**4.56.070 Property services division, county departments - Responsibilities and powers in declaring county real property surplus.** A. The property services division shall no later than the end of the first quarter of the calendar year, maintain and update a current inventory of all county titled real property with detailed information as to current departmental custodianship and as to the characteristics that determine its economic value and potential uses; provided, that all county roads shall be excluded from the provision of this section.



B. No later than June 30th of each calendar year, each department shall submit a report to the property services division on the status of all real property for which the department is the custodian and include in the report any change in use or status since the previous year's report.

C. County departments shall be required, no later than June 30th of every third calendar year beginning with 1996, to justify departmental retention of all real property for which the department is the custodian to the property services division.

1. If in the judgment of the property services division a county department cannot justify the retention of real property for which it is the custodian or if a department determines that real property is surplus to its needs, the property services division shall determine whether any other county department has a need for the property that is related to the provision of essential government services, including but not limited to services for the public health, public safety, or services related to transportation, water quality, surface water or other utilities. If the property is not needed for the provision of essential government services, the property services division shall then determine if the parcel is suitable for affordable housing. If it is deemed suitable for housing the county shall first attempt to make it available or use it for affordable housing pursuant to K.C.C. 4.56.085 or 4.56.100. Suitable for affordable housing for the purpose of this section means the parcel is located within the Urban Growth Area, zoned residential and the housing development is compatible with the neighborhood. If the property is not deemed suitable for the purposes described above, then it shall be determined whether any other department has a need for the parcel.

2. If another department can demonstrate a need for said real property, custodianship of such real property shall be transferred to that department without any financial transaction between present and future custodial organizations, except as required by RCW 43.09.210, as amended, or under grants.

3. If no other department can demonstrate a need for such real property, said real property shall be declared surplus to the future foreseeable needs of the county and may be disposed of as set forth in this chapter.

D. The property services division shall review and make recommendations to the executive for uses other than the sale of surplus real property prior to a decision by the executive to dispose of such properties through sale.

Other possible uses that shall be considered by the division in accordance with the provisions of this chapter, are:

1. Exchanges for other privately or publicly owned lands that meet the county's land needs;
2. Lease with necessary restrictive covenants;
3. Use by other governmental agencies;
4. Retention by the county if the parcel is classified as floodplain or slide hazard property;
5. Use by nonprofit organizations for public purposes; and
6. Long-term lease or sale for on-site development of affordable housing.

E. The property services division in consultation with the office of budget and strategic planning and the department of community and human services shall, no later than the third quarter of the calendar year, submit a report to the council identifying surplus county real property suitable for the development of affordable housing. Affordable housing for the purpose of this chapter means residential housing that is rented or owned by a person:

1. Who is from a special needs population and whose monthly housing costs, including utilities other than telephone, do not exceed thirty percent of the household's monthly income; or
2. Who qualifies as a very low-income, low-income, or moderate-income household as those terms are defined in RCW 43.63A.510. (Ord. 12394 § 2, 1996; Ord. 12045 § 5, 1995).

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**4.56.075 Financial investment properties.** A. The property services division shall determine which properties within the inventory of county-owned properties are defined by this section. These properties are currently not needed for county use but are held to provide a financial return to the county. It is the ultimate objective of the county to dispose of this type of property. Disposal should not occur until optimal market conditions exist for maximizing financial return to the county.

B. All properties within this category shall have an initial value established by an appraisal or, in lieu of this appraisal, a value shall be established by the property services division.

C. Except as provided in paragraph E of this section, all properties with values of less than \$500,000 shall be revalued by the property services division every three years from when the initial value was established until the property is disposed of. If a property increases in value to more than \$500,000 it is subject to the provisions in paragraph D of this section.

D. All properties with values of greater than \$500,000 shall be valued by an independent appraiser. Except as provided in paragraph E of this section, these properties shall be revalued every three years from when the initial value was established.

E. When existing leases provide for rental adjustments at greater than three year intervals, the reevaluations required by paragraphs C and D of this section shall be performed no more than one year prior to the scheduled rental adjustment.

F. All appraisals shall address the following factors:

1. Current market conditions and trends which affect the value of the property;
2. Potential market conditions;
3. Value of any improvements on the property;
4. Impact on property value of temporary and permanent encumbrances upon the property such as leases, easements and any other arrangement which encumbers any portion of the property; and
5. Any other factors which, in the professional judgment of the appraiser, affect the value of the property.

G. A proposal to dispose of a property in this category shall be based upon an appraisal which has been performed within the past twelve months. A property shall be sold if analysis of its income producing potential and current market sales conditions demonstrates that a greater return to the public will be provided through sale of this property.

H. Properties in this category shall be disposed of through a public auction process or through listing with a real estate listing service. In no case shall a property be sold for less than its appraised value. This value shall be established by an independent appraisal which has been completed within six months of the sale of this property.

I. In order to ensure that properties in this category that are retained by the county provide the optimal return, all lease renewals and extensions shall be authorized by ordinance. (Ord. 12045 § 6, 1995).

**4.56.080 Sales of surplus real property - Council approval required.** The approval of the council by motion is required prior to the executive disposing of county-titled real property through sale, such sale being recommended as a result of real property having been declared as surplus in compliance with the provisions of this chapter; provided that property with an apparent value of less than ten thousand dollars shall be excluded from the provisions of this section. (Ord. 12045 § 7, 1995).

**4.56.085 Public/private development projects on or with county property.** A. The office of budget and strategic planning shall assist the department of construction and facilities management to determine the potential public/private uses of county owned real and personal property.

B. The department of construction and facilities management shall assist county departments in capital facilities planning and, in collaboration with the office of budget and strategic planning, investigate the feasibility of, and when feasible, facilitate, public/private partnerships in the use of county property, pursuant to K.C.C. 4.56.070. These investigations shall include such actions as:

1. Prepare market and financial feasibility studies, hold public meetings, and prepare recommendations;
2. Brief the executive and council;
3. Solicit developer proposals;
4. Select the developer;  
obtain council approval;
6. Negotiate the developer agreement;
7. Monitor the development and use of assets.

C. The office of budget and strategic planning shall provide assistance to other county departments to determine if real property or other assets may be managed for economic development purposes or administered in a manner that will provide revenue to the county. (Ord. 12394 § 3, 1996).

**4.56.090 Notice of sale.** Except as provided in paragraphs A.1 through A.6 of Section 4.56.100, when the county elects to sell property, the county shall advertise to the extent which the county deems necessary to effect an advantageous sale. Such advertising for real or personal property with a value in excess of one thousand dollars shall include publishing a notice in a legal newspaper at least once a week for two consecutive weeks, the last notice to appear no more than five days prior to the date of the auction or bid opening. An advertisement of sale of county property must particularly describe the property to be sold and designate the day, hour, and place of sale. When real property is to be sold, the advertisement of sale must contain both the street address, if available, and the legal description of the part and parcel. If real property is offered for sale on other than a cash basis, the terms must be stated in the advertisement. (Ord. 12045 § 8, 1995).

**4.56.095 Emergency waiver of advertisement.** A. In the event of an emergency when the public interest or property of the county would suffer material injury or damage by delay, upon declaring the existence of such emergency and reciting the facts constituting the same the executive may waive the requirements of Section 4.56.090 with reference to any sale provided, that such exemption shall only apply to property having a value of less than fifty thousand dollars. The executive shall report, in detail, such emergency sale to the council within thirty days of declaring an emergency.

B. Should an emergency require the sale of property in excess of fifty thousand dollars, any such sale shall be approved by motion of the council, accompanied, if necessary, by ordinance declaring an emergency, following the executive's recommendation. The executive's recommendation shall include such statements as are necessary to fully explain the emergency. All sales of property involving an emergency circumstance shall be approved by the county executive. (Ord. 12045 § 9, 1995).

**4.56.100 Sale of property - Public auction or sealed bid.** A. All sales of real and personal property shall be made to the highest responsible bidder at public auction or by sealed bid except when:

1. County property is sold to a governmental agency;
2. The county executive has determined an emergency to exist; or the county council, by ordinance, has determined that unique circumstances make a negotiated direct sale in the best interests of the public;
3. County real property is traded for real property of similar value, or when county personal property is traded for personal property of similar value;
4. The property services division has determined that the county will receive a greater return on real property when it is listed and sold through a residential or commercial real estate listing service;
5. County personal property is traded in on the purchase of another article;
6. Property has been obtained by the county through the proceeds of grants or other special purpose funding from the federal or state government, wherein a specific public purpose(s) is set forth as a condition of use for such property, said purpose(s) to be limited to the provision of social and health services or social and health service facilities as defined in chapter 43.83D RCW, and it is deemed to be in the best interest of the county, in each instance, upon recommendation by the county executive and approval by the county council, that in order to fulfill said condition of use, the county may sell or otherwise convey the property in some other manner consistent with the condition of use; provided, that in the event such property is conveyed pursuant to the provisions of this subdivision, the conveyee(s) shall be limited to private, nonprofit corporations duly organized according to the laws of the state of Washington, which nonprofit corporations are exempt from taxation under USC § 501(c) as amended, and which nonprofit corporations are organized for the purpose of operating social and health service facilities as defined by chapter 43.83D RCW;
7. The county property is sold for on-site development of affordable housing which provides a public benefit, provided that the developer has been selected through a request for proposals;
8. It is deemed to be in the public interest to restrict the use of the project for provision of social or health services or such other public purposes as the county deems appropriate.
9. The property services division, in consultation with the county executive and the county council, may, in the best interests of the county, donate or negotiate the sale of county surplus personal and/or real property with bona fide nonprofit organizations wherein the nonprofit organizations provide services to the poor and infirm or with other governmental agencies with whom reciprocal agreements exist. Such transactions will be exempt from the requirements of fair market value, appraisal, and public notice. The property services division also may, in the best interest of the county, procure services to support King County in lieu of payment with nonprofit organizations who provide services which will benefit the public. Such transactions are based upon the recommendation of the property services division and the department having custodianship of the property. The property services division shall maintain a file of appropriate correspondence or such information which leads to a recommendation by the division to the county executive and the county council to undertake such transactions, and such information shall be available for public inspection at the property services division. The property services division may also seek reimbursement from the benefiting organization for the administrative costs of processing the surplus property.

B. The county may, if it deems such action to be for the best public interest, reject any and all bids, either written or oral, and withdraw the property from sale. The county may then renegotiate the sale of withdrawn property, providing the negotiated price is higher than the highest rejected bid.

C. Whenever the procedures of a grant agency having an interest in real or personal property requires disposition in a manner different from the procedures set forth in this chapter, the property shall be disposed of in accordance with the procedures required by this chapter unless the grant agency specifically requires otherwise. (Ord. 12989 § 1, 1998: Ord. 12394 § 4, 1996: Ord. 12045 § 10, 1995).



**4.56.105 Distribution during budget process.** K.C.C. 4.56.100A.9 shall not preclude the council from directing the distribution of surplus real and/or personal property during the county's annual budget process. (12989 § 3, 1998).

**4.56.110 Cash sales of personal property.** Sales of personal property must be for cash, certified check or cashier's check, except when it is transferred to a governmental agency, traded in on the purchase of another article, or traded for another article of similar value. (Ord. 2622 § 12, 1976).

**4.56.115 Temporary and permanent easements on county property.** A. The executive is authorized to execute utility easements, bills of sale or related documents necessary for the installation, operation and maintenance of utilities to county property, provided that the documents are reviewed and approved by the custodial department or agency and the property services division. Temporary and permanent easements for utility purposes other than service to county property may be granted by the executive if such easements will not interfere with or hinder the use of the property by the custodial department or agency; provided that such utility easements that exceed \$30,000 in value shall be subject to prior approval by the council. Any other permanent easements granted by the county shall be subject to prior approval by the council.

B. The executive is authorized to relinquish any easements granted to the county which are determined to be surplus to the county's foreseeable needs or to trade an easement for real property or easements of a similar nature and value, provided that relinquishments of easements where the county spent more than \$30,000 in their acquisition shall be subject to prior approval by the council. (Ord. 12045 § 11, 1995).

**4.56.120 Property trade-ins.** A. King County may trade in property belonging to the county or to any taxing district within King County when purchasing other property. If the county elects to trade in property, it shall include in its call for bids on the property to be purchased a notice that the county has for sale or trade-in property of a specified type, description and quantity which will be sold or traded in on the same day and hour that the bids on the property to be purchased are opened. Any bidder may include in its offer to sell, an offer to accept the designated county property in trade by setting forth in the bid the amount of such allowance.

B. In determining the lowest and best bid, the county shall consider the net cost to the county after trade-in allowances have been deducted. The county may accept the bid of any bidder without trade-in of the county property, but may not require any such bidder to purchase the county property without awarding the bidder the purchase contract. Nothing in this section shall bar anyone from making an offer for the purchase of the used equipment independent of a bid on the new equipment, and the county shall consider such offers in relation to the trade-in allowances offered to determine the net best sale and purchase combination for the county. (Ord. 2622 § 13, 1975).

**4.56.130 Disposition of sale proceeds.** A. The county organizations responsible for conducting sales shall be reimbursed for advertising, postage and selling fees, if any, from the proceeds of the sale. The director of finance is authorized to establish such funds and accounts necessary to deposit sale proceeds until final disposition. The balance of the proceeds shall be deposited into the proper county fund or account, as directed by the property services division or the county council.

B. In no case shall the title be transferred until the purchase price has been fully paid. (Ord. 12045 § 12, 1995).

**4.56.140 Intergovernmental sales and leases.** A. The county may dispose of or lease county property to another governmental agency and may acquire property for the county from another governmental agency by negotiation, upon such terms as may be agreed upon and for such consideration as may be deemed by the county to be adequate.

B. Prior to intergovernmental disposal of property with an estimated value greater than the amount set forth in RCW 39.33.020, as amended, public notice and hearing shall be provided in accordance with said statute. (Ord. 12045 § 13, 1995).

**4.56.150 Authority to lease or rent county real property.** A. If it appears that it is for the best interests of the county and the people thereof, the county may lease any county real property and its appurtenances for a year or a term of years under the limitations and restrictions and in the manner provided in this chapter.

B. The county may lease such county real property and its appurtenances whether such property was acquired by tax deed under foreclosure proceedings for nonpayment of taxes or whether held or acquired in any other manner.

C. Any lease executed under the authority of the provisions of this section creates a vested interest and a contract binding upon the county and the lessee.

D. The county may enter into rental agreements for a term less than one year, including month-to-month rental agreements, on terms and conditions that are in the best interest of the county. All such rental agreements are subject to approval by the executive based on recommendations of the property services division. Rental agreements for a term less than one year are exempt from the appraisal and notice requirements pertaining to leases for a year or more; provided, that the property services division shall maintain a file of appropriate correspondence or such information which leads to a recommendation by the property services division to the county executive to enter into such an agreement. Such information shall be available for public inspection at the property services division for one year after termination of such tenancies.

E. The county may, in the best interests of the county, enter into agreements for the use of county property with bona fide nonprofit organizations, with another governmental agency when the property is to be used for a medical training and research facility connected with a county hospital, or wherein the nonprofit organization or governmental agency is either to use the property for affordable housing, make improvements to the county property and/or provide services which will benefit the public. Such agreements will be exempt from the requirements of fair market value, appraisal, and notice. Such agreements are subject to the approval of the executive, based upon recommendation of the property services division and the department having custodianship of the property subject to the agreement, provided that the property services division shall maintain a file of appropriate correspondence or such information which leads to a recommendation by the division to the county executive to enter into such an agreement. Such information shall be available for public inspection at the property services division for one year after termination of such tenancies.

F. For rental or lease agreements, including concession agreements, on county parks or open space properties, the parks and cultural resources department shall have the authorities and responsibilities specified in paragraphs D and E of this section for the property services division. (Ord. 12394 § 5, 1996: Ord. 12045 § 14, 1995).

**4.56.152 Acquisition of real property.** In acquiring real property or interests in real property, county departments and agencies shall comply with requirements as may be established from time to time by the council and with state and federal laws and regulations as they may apply. The provisions of chapter 8.26 RCW related to acquisition and relocation assistance shall apply to such acquisitions unless for a project or program the council determines otherwise by ordinance. (Ord. 12045 § 18, 1995).

**4.56.160 Manner of awarding lease or rental agreement.** A. Except as provided in paragraphs D and E of K.C.C. 4.56.150, and paragraphs D and E of this section, fair market rental value, as defined in K.C.C. 4.56.010, shall be the basis for all leases of county real property. All leases will be awarded upon the best terms and conditions available to the county.

B. Except as provided in paragraphs D and E of this section, when the county authorizes a new lease, or the renewal of a lease once executed and delivered, the property services division shall make an appraisal of the fair market rental value of such property, and such fair market rental value will serve as the basis for the new lease or renewal. After said review, the manager of the property services division shall determine whether the new lease, or renewal of an existing lease, is to be awarded by competitive bidding or by negotiation with interested parties without bidding. New leases shall be awarded by competitive bidding unless the manager of the property services division determines it is advantageous to the county to negotiate without bidding. In the event the county negotiates the award of lease contracts, the property services division shall submit to the executive the reasons for recommending award through negotiation rather than competitive bidding. At the option of the executive, competitive bidding may be required. The county shall give notice of its intention to execute a lease by publishing a notice in a legal newspaper at least once a week for the term of two weeks. The notice so published shall adequately describe the property to be leased and shall contain a notice that a copy of the lease is available for public inspection at the property services division. Such notice requirement shall not apply to leases or renewals awarded through competitive bidding or pursuant to the provisions of paragraphs D and E of this section. Every new lease, or extension, modification or renewal of a lease, once executed and delivered, shall be signed or caused to be signed by the county executive, in accordance with Section 320.20 of the King County Charter, following analysis and recommendations of the manager of the property services division and the county department having custodianship of the property. After awarding of the new lease, modification, extension or renewal, a copy of the instrument as executed and delivered shall be available for public inspection at the property services division.

C. When the county elects to lease its property pursuant to public bidding, the county shall advertise to the extent which the county deems necessary to effect an advantageous lease. Such advertising shall include publishing a notice in a legal newspaper at least once a week for three consecutive weeks, the last notice to appear no more than five days prior to the date of the auction or bid opening. When a lease of county real property is awarded through competitive bidding, the lease shall be awarded to the highest responsible bidder; provided, that whenever there is reason to believe that the highest acceptable bid is not the best rental obtainable, all bids may be rejected and the county may call for new bids or enter into direct negotiations to achieve the best possible rental. Each bid, with the name of the bidder, shall be recorded by the property services division, and each record, with the name and address of the successful bidder and the amount of the successful bid, shall, after the awarding of the lease, be open to public inspection at the property services division. In determining the highest responsible bidder, in addition to rental, the following elements shall be given consideration:

1. The financial responsibility of the bidder, and references therefor;
2. The previous and existing compliance by the bidder with the terms of other leases of county real property and the laws relating thereto;
3. Such other information as may be secured relevant to the decision to award the lease.

D. If property was obtained by the county through the proceeds of grants or other special purpose funding from either the federal or state government, or both, in which a specific public purpose(s) is set forth as a condition of use for such property, the purpose(s) to be limited to the provision of social and health services or social and health services facilities as defined in chapter 43.83D RCW, and upon recommendation by the county executive and approval by the county council, the property services division may obtain and lease out the property pursuant to such terms and conditions as are consistent with said purposes; provided, that in the event such property is leased pursuant to the provisions of this subsection, the lessee(s) shall be limited to private, nonprofit corporations duly organized according to the laws of the state of Washington, which are exempt from taxation under 26 U.S.C. Section 501(b) as amended and which are organized for the purpose of operating social and health services facilities as defined by chapter 43.83D RCW.

E. If the county desires to have a building for its use erected on land owned or to be acquired by the county, the property services division may lease the land for a reasonable rental; provided, that the county shall lease back the building or a portion thereof for the same term as established for the land lease. The leases shall include the following provisions:

1. No part of the cost of construction of the building shall ever be or become an obligation of King County;
  2. King County shall have a prior right to occupy any or all of the building upon payment of rent as agreed upon by the parties, which rent shall not exceed prevailing rates for comparable space;
  3. During any time that all or any portion of the building is not required for occupancy by King County, the lessee of the land may rent the unneeded portion to suitable tenants approved by King County; and
  4. Upon expiration of the leases, all buildings and improvements on the land shall become the property of King County.
- (Ord. 13125 § 1, 1998: Ord. 12394 § 7, 1996: Ord. 12045 § 15, 1996).

**4.56.170 Applications for lease.** A. Applications to lease county real property shall be submitted to the property services division of the department of construction and facility management.

B. The right is reserved by the county to require that a deposit of a reasonable amount accompany all applications or bids to lease county real property. If a deposit is required, all deposits upon the same lease shall be of equal amount. The deposit shall be in the form of a certified check or cashier's check, or may be paid in cash. In case the lands applied for are leased at the time of application, the deposit shall be returned to the applicant; but if the party making application fails or refuses to comply with the terms of his/her application and to execute the lease, the deposit shall be forfeited to the county, and deposited in the current expense fund. (Ord. 12045 § 16, 1995).

**4.56.180 Lease terms.** A. The county may lease real property for a term of years and upon such terms and conditions as may be deemed in the best interests of the public and the county. No lease shall be for a longer term in any one instance than ten years, except as follows:

1. When the county determines it to be in the best public interest, real property necessary to the support or expansion of an adjacent facility may be leased to the lessee of the adjacent facility for a term to expire simultaneously with the term of the lease of the adjacent facility, but not to exceed thirty-five years;
2. When the county determines it to be in the best public interest, where the property to be leased is improved or is to be improved and the value of the improvement is or will be at least equal to the value of the property to be leased, the county may lease such property for a term not to exceed thirty-five years;
3. Where the property to be leased is to be used for public recreation and police training purposes, for a hospital or a medical training and research facility, for the county's own use pursuant to a lease/leaseback arrangement entered into pursuant to the provisions of K.C.C. 4.56.160E or for major airport, industrial, office or other commercial purposes or transit-oriented development, requiring extensive improvements, the county may lease such property for a term equal to the estimated useful life of the improvements, but not to exceed fifty years; unless the property is leased to a public housing authority or nonprofit organization in accordance with RCW 36.34.135, in which case the term may extend to seventy-five years; and
4. Leases entered into under K.C.C. 4.56.160D may extend for the period of years necessary to amortize the special purpose funds, not to exceed twenty-five years.



B. The lessee shall not improve or alter the leased property in any manner without the prior written consent of the county, but shall, before making improvements or alterations, submit plans and designs therefor to the county for approval. In the event that the plans and designs are disapproved, such improvements or alterations shall be made only with such changes as may be required by the county. Unless otherwise stipulated, all improvements or alterations erected or made on the leased property shall, on expiration or sooner termination of the lease, belong to the county without compensation to the lessee, but the county shall have the option, to be exercised on expiration or sooner termination of this lease, to require the lessee to remove any or all such improvements or alterations. If the lessee fails substantially to make the improvements or alterations required by the lease, the lease shall be terminated and all rentals paid shall be forfeited to the county.

C. Except for lease/leaseback arrangements entered into pursuant to the provisions of K.C.C. 4.56.160E, any lease made for a longer period than five years shall contain provisions requiring the lessee to permit the rentals to be adjusted and fixed by the county every five years, but any lease may provide for more frequent readjustments. When the lease permits the county to adjust the rent, the county will give the lessee written notice of the adjusted rent, in accordance with the terms of the lease. The rent as adjusted shall take effect thirty days after the date of the notice. Unless the lessee, within thirty days following the receipt of the notice from the county, gives the county written notice of his or her rejection of the adjusted rent, the rent as adjusted by the county will be the rent for the appropriate period. If the lessee and the county cannot agree upon the rental readjustment, the rent for the period will be adjusted by arbitration. The lessee and the county will each select one disinterested arbitrator, and the two selected arbitrators will select a third. If the two arbitrators have not selected a third arbitrator within thirty days after the selection of the last selected of the two, either the lessee or the county will apply to the presiding judge of the superior court in King County for the appointment of a third arbitrator. Each arbitrator will be a member of the American Institute of Real Estate Appraisers, the Society of Real Estate Appraisers or other appraisal society or association having equivalent ethical and professional standards. If, in the future, a licensing requirement for real estate appraisers is imposed by any legislative body, each arbitrator will also be so licensed. The three arbitrators will determine a fair rent for the premises based upon the fair market rental value of the property, as defined in K.C.C. 4.56.010. The decision of a majority of the arbitrators will bind both the lessee and the county. At the conclusion of the arbitration, the arbitrators will submit written reports to the lessee and the county. The cost of the arbitration will be divided equally between the lessee and the county.

D. Except as provided in K.C.C. 4.56.150D and E and 4.56.160D, the rent of all leases of county real property shall be based upon fair market rental value, as defined in K.C.C. 4.56.010.

E. No lease shall be assigned or subleased without the assignment or sublease being first authorized by the county in writing. All leases, when drawn, shall contain this provision.

F. Notwithstanding the other provisions of this chapter, following such procedures as may be determined appropriate by the council, the executive may enter into long-term master leases of county property under which developers would develop such property into office and other space required or approved by the county, would lease certain of such space back to the county and may lease space unneeded by the county to private or public entities for private or public uses as approved by the county council, and would convey all leasehold improvements to the county at the expiration or termination of such master leases. Each such master lease shall be subject to approval by the council. (Ord. 13599 § 1, 1999: Ord. 13125 § 2, 1998: Ord. 12045 § 17, 1995).

**4.56.186 Leasing real property for use by the county.** The executive is authorized to lease real property for use by the county consistent with the applicable provisions of the King County Charter and K.C.C. 4.04 and as may be authorized within appropriations approved by the council. In leasing real property for use by the county, the executive shall assess the needs of county departments and agencies and determine which real property best accommodates such needs. (Ord. 12045 § 19, 1995).

**4.56.190 Execution of lease agreement.** A. Upon the decision of the county to lease the lands applied for, a lease shall be executed in duplicate to the lessee by the county executive or his designee, which lease shall also be signed by the lessee. The lease shall describe the property conveyed, and the terms of payment.

B. The request for proposal or invitation to bid documents, for all new leases of real property for a term exceeding five years, must be approved by the King County council, prior to the advertisement and issuance of the request for proposal or invitation to bid.

C. For all leases having an original term exceeding five years, amendments which would extend the term by more than five years, or increase the area leased by more than twenty percent, or require construction of improvements which would cost at least fifty percent of the estimated value of the property leased, or substantially change the overall use of the leased property, must be approved by the King County council prior to execution by the King County executive. (Ord. 7724, 1986: Ord. 7579, 1986: Ord. 2622 § 20, 1976).

**4.56.195 Disposition of surplus vanpool vehicles from the metropolitan public transportation function by negotiated direct sale.** In addition to disposing of surplus vanpool vehicles from the metropolitan public transportation function by public auction or sealed bid as provided elsewhere in this chapter, the county may dispose of such vehicles by negotiated direct sale if the property services division determines such disposition method will likely yield higher returns to the county than the public auction or sealed bid methods.

A. The county may use the services of a broker under contract to the county to conduct such negotiated direct sales. If such sale will be conducted by a broker, the broker shall be selected and a contract awarded in accordance with the negotiated procurement policies set forth in K.C.C. 4.16. The provisions of the broker contract shall include the following:

1. The broker shall provide notice to the public of the availability of the vehicles;
2. The broker shall receive a commission as negotiated with the county and set forth in the broker contract;
3. The term of the broker contract may be for greater than one year but shall not exceed three years; and
4. The county reserves the right to transfer or sell vehicles outside of the broker contract to governmental, quasi-governmental and social service agencies and other parties selected by the executive or the council, as applicable, and in the event of such transfers or sales, shall owe no commission or other payments to the broker except to the extent the broker has incurred costs related to vehicles provided to the broker but subsequently withdrawn from the broker by the county.

B. Drivers of vanpool vehicles, as consideration for driving the vehicles, shall receive a credit against the purchase price of vanpool vehicles. The credit for drivers shall not exceed \$1,000 based on a credit of \$20 for each month as a driver. The director of the department of transportation shall determine the credit earned by each driver and submit such determination to the manager of the property services division. (Ord. 12192 § 1, 1996).

**4.56.200 Reservation of powers.** King County reserves all powers now or hereafter granted to counties by RCW Chapter 36.34. (Ord. 2622 § 21, 1976).

**4.56.210 Severability.** If any provision of this chapter or its application to any person or circumstance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this chapter. (Ord. 2622 § 22, 1976).





**Chapter 4.57**  
**CONCESSION CONTRACTS FOR RECREATIONAL FACILITIES**

**Sections:**

- 4.57.010 Authorization to negotiate and enter into contracts, general authority.
- 4.57.020 Terms of contract.
- 4.57.030 Maintenance and capital improvements.
- 4.57.040 Compliance with laws and regulations.
- 4.57.050 Prices and fees.
- 4.57.060 Public use of facility.
- 4.57.070 Insurance.
- 4.57.080 Indemnity and hold harmless.
- 4.57.090 Limited provision.
- 4.57.200 Severability.

**4.57.010 Authorization to negotiate and enter into contracts, general authority.** The executive or the director of the department of parks and cultural resources, if designated by the executive, is authorized on behalf of the county to negotiate and enter into concession contracts with private non-profit organizations for the express purpose of utilizing existing county park facilities to provide recreational opportunities to the public. The private non-profit organization will have the primary responsibility for operating, managing, and maintaining the facility during the term of the contract. (Ord. 12076 § 52, 1995).

**4.57.020 Terms of contract.** The county may enter into a concession contract under this chapter for a term not to exceed 35 years. The county council must approve any contract which exceeds a term of one year.

The county shall establish a contract fee based on a percentage ranging from 10 to 20 percent of the revenue generated by the concessionaire from recreation user fees, admission fees, sales of goods and services, and other revenue sources directly related to the use of the subject property; provided, however that the contract fee may be reduced to reflect the expenditure by the concessionaire of capital improvements. In addition, the concessionaire may receive credit for the provision of recreational program scholarships to qualified participants and the sponsorship of programs and events on the premises for developmentally disabled or challenged athletes. (Ord. 11524 § 1 (part), 1994).

**4.57.030 Maintenance and capital improvements.** The concessionaire shall be responsible for all ordinary and routine maintenance of the facility during the term of the contract. Concession contracts authorized under this chapter which exceed a term of one year, must include a minimum one-year maintenance and improvement schedule detailing the cost and schedule for maintaining the facility. These schedules must be updated and submitted annually for county review and approval. In addition, for concession contracts which exceed a term of 2 years, the county and the concessionaire shall agree to a cost and timing schedule of capital improvements which will be funded and implemented by the concessionaire during the term of the contract. The concessionaire shall make no alterations or improvements to or upon the premises beyond what has been established in the approved maintenance and capital improvement agreements, without first obtaining written approval from King County. (Ord. 11524 § 1 (part), 1994).

**4.57.040 Compliance with laws and regulations.** In using the premises, the concessionaire shall comply with all applicable laws, ordinances and regulations, from any and all authorities having jurisdiction. The concessionaire shall agree to comply and pay for all costs associated with achieving such compliance. (Ord. 11524 § 1 (part), 1994).

**4.57.050 Prices and fees.** The fees charged by the concessionaire for recreation programs and for admission charges to recreational events shall at all times be subject to county approval and shall not exceed prices and fees generally current for similar activities in King County, with consideration given to the level of maintenance provided by the concessionaire to the site. (Ord. 11524 § 1 (part), 1994).

**4.57.060 Public use of facility.** The concession contract should provide access to the facility for public programs and events. King County or other public entity must provide reasonable advance notice to the concessionaire of their intent to use the facility for public-sponsored programs or events. These public programs and events should be scheduled enough in advance so as to not interfere with programs which have been established by the concessionaire and advertised to the public as part of the advance programming of on-going recreation programs or special events. (Ord. 11524 § 1 (part), 1994).

**4.57.070 Insurance.** The concessionaire shall maintain in full force and effect throughout the duration of the contract terms, commercial general liability insurance in the amount sufficient to cover bodily injury and property damage. Said policy shall name King County as an additional insured. (Ord. 11524 § 1 (part), 1994).

**4.57.080 Indemnity and hold harmless.** The concessionaire shall agree to indemnify and hold King County harmless to the maximum extent possible under law for all claims, demands suits and judgments which is caused by, arises out of, or is incidental to the concessionaire's exercise of rights and privileges granted by the concession contract, except to the extent of the county's sole negligence. (Ord. 11524 § 1 (part), 1994).

**4.57.090 Limited provision.** This chapter does not affect any other King County Code provision relating to the county's authority to negotiate contracts, including concession contracts, nor impair King County's authority to enter into concession agreements for the sale of goods and services at King County facilities. (Ord. 11524 § 1 (part), 1994).

**4.57.200 Severability.** If any term or provision of this chapter is deemed invalid or unenforceable, the remainder of the chapter shall not be affected and will continue in full force. (Ord. 11524 § 1 (part), 1994).

**Chapter 4.60**  
**SUBDIVISION PARCEL PROPERTY TAXES**

**Sections:**

- 4.60.010 Chapter purpose.
- 4.60.020 Compliance required with subdivision laws and ordinances.

**4.60.010 Chapter purpose.** The purpose of this chapter is to prevent landowners from segregating parcels for tax purposes without satisfying the requirements of state and local subdivision laws and ordinances. (Ord. 2908 § 1, 1976).

**4.60.020 Compliance required with subdivision laws and ordinances.** The county assessor shall refuse to act on or approve an application for a divided or segregated assessment of a parcel of real property, and the county treasurer shall refuse to recognize such a division or segregation of assessments unless the building and land development division or other local subdivision authority has certified or there is other satisfactory evidence that such requested division or segregation conforms with an approved final plat or short plat in accordance with the requirements of the applicable state and local subdivision laws and ordinances or is exempt under the provisions of K.C.C. 19.26.030; provided, that such restriction shall not apply to segregations initiated by the county assessor for administrative purposes which are unrelated to the possible illegal division of land. (Ord. 9352, 1990: Ord. 2908 § 2, 1976).

**Chapter 4.62**  
**PROPERTY VALUATION**

**Sections:**

- 4.62.010 Consideration of legal restrictions, physical and environmental constraints.
- 4.62.020 Provision of relevant material.
- 4.62.030 Exchange and transfer of information.

**4.62.010 Consideration of legal restrictions, physical and environmental constraints.** The King County assessor shall consider the legal restrictions such as zoning and the physical and environmental constraints of real property pursuant to RCW 84.40.030 in determining the true and fair value for the purposes of taxation. (Ord. 10326 § 1, 1992).

**4.62.020 Provision of relevant material.** The department of parks, planning, and resources shall provide in a timely manner any codes, plans, maps, and other relevant material which will aid the assessor in determining the true and fair value of real property in King County and any possible reductions in assessed valuation derived from environmental constraints. (Ord. 10326 § 2, 1992).

**4.62.030 Exchange and transfer of information.** The department of parks, planning, and resources and the King County assessor shall work together to devise a compatible and efficient format for the exchange and transfer of information. (Ord. 10326 § 3, 1992).

4.64.010 - 4.64.020

REVENUE AND FINANCIAL REGULATION

**Chapter 4.64**  
**PROPERTY TAX REFUNDS**

**Sections:**

- 4.64.010 Shortened refund application form availability and use.
- 4.64.020 Petitions filed with assessor.
- 4.64.030 Finance division responsibilities on petitions.
- 4.64.040 Rights to short form.

**4.64.010 Shortened refund application form availability and use.** A. The assessor shall make available to taxpayers who are entitled to a tax refund by a final order of the board of equalization, as provided by RCW 84.69.020 (9), or by a final order of the State Board of Tax Appeals, as provided by RCW 84.69.020 (10), a shortened refund application form consistent with the provisions of chapter 84.69 RCW. Such form shall include only such information necessary to establish the validity and finality of the action taken by the board of equalization or the Board of Tax Appeals. When such form, together with the decision of a board, has been filed with and verified by the assessor, the director of the department of finance shall make the appropriate refund determined by the board of equalization or the Board of Tax Appeals together with interest as prescribed by law without regard to the limitation contained in RCW 84.69.030 (2) and without council action; provided, that no refunds shall be made under this shortened procedure where the taxpayer fails to make application for refund hereunder within three months of the date of receiving the final decision of a Board; or where the assessor has given timely notice of appeal from the decision of a Board; provided further, that no provision of this section shall affect any other procedures or forms relating to chapter 84.69 RCW refunds.

B. The board of equalization and the State Board of Tax Appeals shall, by the first Monday in January of each year, provide a written list to the chairperson of the council of all appeals pending longer than three years. (Ord. 12076 § 53, 1995).

**4.64.020 Petitions filed with assessor.** Petitions for refund of taxes under chapter 84.69 RCW shall be filed with the assessor on forms provided by the assessor. No refund shall be granted by the council without a petition first being filed in accord with this chapter. The assessor shall review all petitions for refund that involve issues within the assessor's statutory responsibilities and determine whether the provisions of RCW 84.69.020 or RCW 84.60.050 are satisfied. The assessor shall forward all petitions to the department of finance with an indication of whether the assessor determined that the provisions of RCW 84.69.020 or RCW 84.60.050 were satisfied, were not satisfied, or if no such determination was made because the issues involved were not within the assessor's statutory responsibilities. (Ord. 12240 § 1, 1996: Ord. 12076 § 54, 1995).

**4.64.030 Finance department responsibilities on petitions.** If the director of the department of finance receives a petition from the assessor with an indication by the assessor that the provisions of RCW 84.69.020 or RCW 84.60.050 have been satisfied and if the director determines that the petition was filed within the time limits set forth in RCW 84.69.030, the director shall grant the petition and issue a tax refund to the petitioner. If the director receives a petition involving issues outside of the assessor's statutory responsibilities, that therefore has not been reviewed to determine whether the provisions of RCW 84.69.020 were satisfied, the director shall make such a review. After review, if the director finds that the provisions of RCW 84.69.020 are satisfied and that the petition was timely filed, the director shall grant the petition and issue a tax refund to the petitioner. If either the assessors' office or the department of finance finds that the provisions of RCW 84.69.020 have been met, but the petition has not been filed within the time period set forth in RCW 84.69.030, the department of finance shall forward the petition, accompanied by a motion for the council's action, to the clerk of the council. For those petitions involving issues within the assessor's statutory responsibilities, the assessor shall forward to the council a recommendation as to whether the council should exercise its discretion to waive the statutory time limits and grant the petition for refund on the council's own motion. For those petitions involving issues outside of the assessor's statutory responsibilities, the department of finance shall forward to the council a recommendation as to whether the council should exercise its discretion to waive the statutory time limits and grant the petition for refund on the council's own motion. (Ord. 12240 § 2, 1996; Ord. 12076 § 55, 1995).

**4.64.040 Rights to short form.** Nothing in sections 4.64.020 and 4.64.030 shall be construed to modify the rights of a taxpayer conferred by K.C.C. 4.64.010 to obtain a tax refund by use of the shortened refund application form procedures. (Ord. 9159 § 3, 1989).

## **Chapter 4.68 NONDELINQUENT PROPERTY TAX CERTIFICATION**

### **Sections:**

- 4.68.010 Certification of nondelinquent property tax account required for building and land development permits.
- 4.68.020 Application of chapter.

**4.68.010 Certification of nondelinquent property tax account required for building and land development permits.** The applicant for any of the permits listed below shall be required to provide certification from the director of the department of finance that property taxes for the subject property are not delinquent prior to county issuance of said permit. The certification shall be obtained by the applicant from the director of the department of finance. (Ord. 12076 § 56, 1995).

- 4.68.020 Application of chapter.** This chapter shall apply to the following county permits:
- A. Building permits authorized by Title 16;
  - B. Reclassification permits authorized by Title 21A;
  - C. Subdivisions permits authorized by Title 19;
  - D. Short subdivisions permits authorized by Title 19;
  - E. Shoreline development permits authorized by Title 25;
  - F. Grading permits authorized by Title 16;
  - G. Condominium conversion permits authorized by Title 20;
  - H. Demolition permits authorized by Title 16;
  - I. Right-of-way use permits authorized by Title 6;
  - J. Septic tank permits authorized by Title 13. (Ord. 11792 § 2, 1995; Ord. 5284 § 2, 1981).

**Chapter 4.70**  
**VIDEO COPY FEES FOR VIDEOS PRODUCED OF COURT PROCEEDINGS**

**Sections:**

- 4.70.010 Authorization to assess.
- 4.70.020 Fees.
- 4.70.030 Procedure for collection.

**4.70.010 Authorization to assess.** The department of judicial administration is hereby authorized to assess fees for duplication or production in the courtroom using video cassette recorders (VCRs) of video tapes used to record King County Superior Court proceedings. (Ord. 9348 § 1, 1990).

**4.70.020 Fees.** The tape duplication fee for copying tapes produced in King County Superior Court, after the original recording has been completed, shall be \$40.00 per tape, to cover administrative and duplicating costs. A fee of \$15.00 per tape shall be charged for tapes created using additional VCRs in the courtroom during the court proceedings. (Ord. 9348 § 2, 1990).

**4.70.030 Procedure for collection.** The department of judicial administration shall establish a procedure for the collection of these fees. (Ord. 9348 § 3, 1990).

(King County 6-96)

**Chapter 4.71**  
**FEES IN SUPERIOR COURT**

**Sections:**

- 4.71.010 Authorization.
- 4.71.020 Fee.
- 4.71.030 Procedure for collection.
- 4.71.040 Filing fee - criminal case defendant for failed appeal.
- 4.71.050 Fee - failure to bring case to completion.
- 4.71.060 Fee - transmittal of legal case documents for appeal.
- 4.71.070 Fee - issuance of civil warrants, subpoenas and citations, documents needing a clerk's seal.
- 4.71.080 Fee - issuance of documents requiring seal of clerk of superior court.
- 4.71.090 Fee - attorneys in continuing legal education program.
- 4.71.100 Fee for documents filed with clerk's office.
- 4.71.110 Filing fee – jury demand.
- 4.71.115 Filing fee - mandatory arbitration request.
- 4.71.120 Filing fee- trial de novo of arbitration award.
- 4.71.130 Fee - truancy classes.
- 4.71.140 Fees – community supervision of youth – waivers.

**4.71.010 Authorization.** The department of judicial administration is hereby authorized to assess a fee for providing forms used in King County Superior Court. (Ord. 9349 § 1, 1990).

**4.71.020 Fee.** The charge shall be \$.50 per page to cover all costs associated with forms' creation and distribution. (Ord. 9349 § 2, 1990).

**4.71.030 Procedure for collection.** The department of judicial administration shall establish a procedure for the collection of this fee. (Ord. 9349 § 3, 1990).

**4.71.040 Filing fee – criminal case defendant for failed appeal.** The department of judicial administration is hereby authorized to assess and collect a filing fee from the defendant in a criminal case when, in a criminal appeal from a court of limited jurisdiction, the limited jurisdiction court ruling is affirmed or the case is dismissed by the superior court. The fee assessed shall be one hundred ten dollars or other amount as may be set in the future by the state legislature for superior court legal case filing fees, as authorized by RCW 36.18.020(2)(h). (Ord. 13330 § 14, 1998).

**4.71.050 Fee – failure to bring case to completion.** The department of judicial administration is hereby authorized to assess a fee to parties to an action filed with the superior court who fail to bring cases to completion because of failure to appear for trial, failure to file final order on settlement, failure to follow case schedule, failure to file final judgment or appeal following a arbitration award; lack of action of record; or failure to comply with court-ordered deadlines for reports. The fee assessed shall be thirty dollars to cover costs associated with identifying these cases and notifying the parties. (Ord. 13662 § 4, 1999; Ord. 13330 § 16, 1998).

**4.71.060 Fee - transmittal of legal case documents for appeal.** The department of judicial administration is hereby authorized to assess a fee to parties requesting transmittal of legal case documents to the Washington state court of appeals or Washington state supreme court as part of an appeal from the decision in a King County superior court case. The fee assessed for transmittal of the documents shall be twenty-five dollars per transmittal to cover all costs of transmittal of the documents. (Ord. 13330 § 18, 1998).



**4.71.070 Fee - issuance of civil warrants, subpoenas and citations, documents need a clerk's seal.** The department of judicial administration is hereby authorized to assess a fee for issuance of civil warrants, subpoenas and citations, and for each document needing a clerk's seal. The fee assessed for issuance of civil warrants, subpoenas and citations shall be twenty dollars. (Ord. 13330 § 20, 1998).

**4.71.080 Fee - issuance of documents requiring seal of clerk of superior court.** The department of judicial administration is hereby authorized to assess a fee for issuance of documents requiring the seal of the clerk of the superior court. The fee assessed for all documents requiring the clerk's seal shall be two dollars. (Ord. 13330 § 22, 1998).

**4.71.090 Fee - attorneys in continuing legal education program.** The department of judicial administration is hereby authorized to assess a fee to attorneys who participate in the department's continuing legal education program. The fee assessed for participation in the program shall be one hundred dollars to cover all costs of materials and presentation. (Ord. 13330 § 24, 1998).

**4.71.100 Fee for documents filed with clerk's office.** A. The department of judicial administration is hereby authorized to assess a fee to parties to an action filed with the clerk's office who file documents which must be returned because of errors or lack of completeness in a document filed and which therefore require extra handling.

The fee assessed for a document which must be returned because of errors or lack of completeness in the document shall be fifteen dollars for each document returned to cover all costs of the extra handling required. (Ord. 13330 § 26, 1998; Ord. 8752, 1988).

**4.71.110 Filing fee – jury demand.** The department of judicial administration is hereby authorized to assess and collect a fee for filing a jury demand in a civil action. If the demand is for a jury of six, the fee shall be one hundred twenty-five dollars. If the demand is for a jury of twelve, the fee shall be two hundred fifty dollars. (Ord. 13562 § 2, 1999).

**4.71.115 Filing fee - mandatory arbitration request.** The department of judicial administration is hereby authorized to assess and collect a fee for filing a request for mandatory arbitration, as authorized in RCW 36.18.016. The fee will be one hundred twenty dollars. (Ord. 13842 § 2, 2000).

**4.71.120 Filing fee – trial de novo of arbitration award.** The department of judicial administration is hereby authorized to assess and collect a fee for filing a request for a trial de novo of an arbitration award, as authorized under RCW 36.18.016. The fee shall be two hundred fifty dollars. (Ord. 13563 § 2, 1999).

**4.71.130 Fee - truancy classes.** The department of judicial administration is hereby authorized to assess and collect a fee for truancy classes offered as an alternative to appearance in court. The truancy class fee shall be twenty-five dollars per class, except that the fee shall be ten dollars for those students receiving reduced lunch services through a school district and the fee shall be waived for those students receiving free lunch services through a school district. (Ord. 13642 § 1, 1999).

**4.71.140 Fee – community supervision of youth – waivers.** The department of judicial administration is hereby authorized to assess, waive or, reduce fees for community supervision of youth under superior court jurisdiction as follows:

A. Community supervision fees shall be:

1. Low-risk youth community supervision fees. Low-risk youth placed on community supervision for up to three months shall be charged a monthly rate of twenty-five dollars, with a case rate not to exceed seventy-five dollars for each community supervision period; and

2. Medium and high-risk youth community supervision fees. Medium and high-risk youth placed on community supervision for six months or longer shall be charged a monthly rate of fifty dollars, with a case rate not to exceed three hundred dollars for each community supervision period.

B. Fee waivers. The department director or the director's designee may waive or reduce any fees designated under this section. (Ord. 13662 § 6, 1999).

(King County 6-2000)

**Chapter 4.72**  
**SERVICE FEE FOR ADOPTION STUDIES AND MARRIAGE RECONCILIATION**

**Sections:**

- 4.72.010 Purpose.
- 4.72.020 Fee schedule.
- 4.72.025 Fee for adoption case record search.
- 4.72.030 Current Expense Fund.
- 4.72.040 Severability.

**4.72.010 Purpose.** The purpose of this chapter is to authorize the superior court through the department of judicial administration to assess service fees for reimbursement for the actual costs incurred by the county for adoption services including flat search fee, consultation, confirmation of consents, post-placement study, step-parent adoption, new baby study, temporary study, in-home study, complete adoption; and for dissolution services including: mediation orientation, mediation, one party and two party evaluations, witness fees for testimony provided by family court services staff, paternity services including one party and two party evaluations; for marriage waivers; and for marriage reconciliation services not pertaining to a pending dissolution. Such service fees shall be the responsibility of the party or parties requesting the service. (Ord. 10643 § 1, 1992: Ord. 6241 § 1, 1982).

**4.72.020 Fee schedule.** A. The superior court shall prepare and adopt a fee schedule charging no more than eighty dollars, per hour, for:

1. Adoption services, including:
  - a. confirmation of birth parent consent reports in all independent nonagency adoptions;
  - b. stepparent adoption reports; and
  - c. other services as ordered by the court.
2. Dissolution services including:
  - a. mediation and evaluation orientation;
  - b. mediation services;
  - c. conciliation services;
  - d. dissolution one and two party evaluations;
  - e. witness fees for court testimony provided by family court services staff;
  - f. paternity services including evaluations; and
  - g. marriage waivers.

B. The department of judicial administration, clerk of the superior court and superior court, having fully complied with K.C.C. chapter 2.98, are authorized to implement procedures, for cause, to waive all or part of the fees based on an applicant's showing of bona fide hardship. Collection of the service fee shall be the responsibility of superior court and the department of judicial administration. Should it prove necessary, the prosecuting attorney shall assist the superior court and the clerk in collection of the fees. (Ord. 13330 § 2, 1998: Ord. 10643 § 2, 1992: Ord. 6241 § 2, 1982).



**4.72.025 Fee for adoption case record search.** The superior court and the clerk of the superior court shall assess a flat search fee for each adoption case record search at the rate established by RCW 36.18.020. The superior court and the clerk of the superior court shall establish a procedure for the collection of this fee. (Ord. 13330 § 4, 1998: Ord. 10643 § 3, 1992).

**4.72.030 Current Expense Fund.** The superior court and the clerk of the superior court shall cause any such fee so collected to be placed into the current expense fund of King County no less than twelve times per year based on the requirement of State law and application of generally accepted principles of accounting. (Ord. 10643 § 4, 1992: Ord. 6241 § 3, 1982).

**4.72.040 Severability.** If any court shall find any provision of this chapter or its application to any person or circumstance to be unconstitutional or otherwise invalid such findings shall not affect the validity of all remaining portions of this title or the application of this title to other persons or circumstances. (Ord. 10643 § 4, 1992: Ord. 6241 § 4, 1982).

#### **Chapter 4.73**

#### **FEE FOR NON-CERTIFIED COPIES OF LEGAL CASE FILES**

**Section:**

4.73.010 Fee.

**4.73.010 Fee.** The department of judicial administration is hereby authorized to assess a fee for providing non-certified copies of legal case files. The charge shall be \$.50 per page to cover all costs associated with legal case file copying. The department of judicial administration shall establish a procedure for the collection of this fee. (Ord. 10644 § 1, 1992: Ord. 9774, 1991).

#### **Chapter 4.74**

#### **FEE FOR FILING IN SUPERIOR COURT BY FACSIMILE MACHINE**

**Section:**

4.74.010 Fee.

**4.74.010 Fee.** The department of judicial administration is hereby authorized to assess a fee for the filing of a document by facsimile machine. The charge shall be \$1.00 per page to cover the added cost of this service. The department of judicial administration shall establish a procedure for the collection of this fee. (Ord. 10008, 1991).

**Chapter 4.75**  
**FEE FOR THE RESEARCH OF LEGAL CASE RECORDS**

**Sections:**

- 4.75.010 Purpose.
- 4.75.020 Fee.
- 4.75.030 Procedure for collection.

**4.75.010 Purpose.** The purpose of this chapter is to authorize the department of judicial administration to assess a handling fee for reimbursement of actual costs incurred by the county for the research of legal case records. This service fee is in addition to the fee currently provided for in RCW 36.18.020(16): "for searching records for which a written report is issued there shall be a fee of eight dollars per hour." (Ord. 10645 § 1, 1992).

**4.75.020 Fee.** The fee for handling the research of legal case records shall be \$7.00 per hour, to cover actual costs beyond the cost recovery provided for in RCW 36.18.020(16). (Ord. 10645 § 2, 1992).

**4.75.030 Procedure for collection.** The department of judicial administration shall establish a procedure for the collection of these fees. (Ord. 10645 § 3, 1992).

**Chapter 4.76**  
**SERVICE FEE FOR DISBURSEMENT OF TRUST PAYMENTS**

**Sections:**

- 4.76.010 Fees.
- 4.76.020 Disbursement.
- 4.76.030 Collection of Fees.
- 4.76.040 Current Expense Fund.
- 4.76.050 Severability.

**4.76.010 Fees.** A. The department of judicial administration is hereby authorized to assess service fees for reimbursement for the actual costs incurred by the county to process trust payments through the superior court registry.

B. The following fees may be assessed:

1. Two dollars per payment if a child support payment greater than twenty-five dollars and less than or equal to one hundred and fifty dollars is made and;
2. Ten dollars per payment for all child support payments exceeding one hundred and fifty dollars and for all other types of payments which exceed twenty-five dollars;

C. The department of judicial administration, having fully complied with K.C.C. chapter 2.98, is authorized to implement procedures, for cause, to waive all or part of the fees based on an applicant's showing of bona fide hardship. The service fees shall be the responsibility of the party making a payment of funds to be held in trust by the department of judicial administration. In the event that the party responsible to pay the service fee fails to do so, or is delinquent in paying fees, the department shall not delay the disbursement of trust payments or in any monetary way penalize the recipients of the trust payments because of the failure or delinquency. (Ord. 13330 § 10, 1998: Ord. 6242 § 1, 1982).

**4.76.020 Disbursement.** This chapter shall apply to all payments made through the superior court registry for disbursement to a second party, except for any payment whose processing costs are otherwise reimbursed to the county from other sources. (Ord. 6242 § 2, 1982).

**4.76.030 Collection of fees.** The clerk of the superior court is authorized to devise and adopt appropriate rules and regulations consistent with this chapter and K.C.C. chapter 2.98 for the collection of fees assessed under this chapter. Should it prove necessary, the prosecuting attorney shall assist the clerk in the collection of any fee. (Ord. 13330 § 11, 1998; Ord. 6242 § 3, 1982).

**4.76.040 Current expense fund.** The clerk of the superior court shall cause any such fee so collected to be placed into the current expense fund of King County no less than 12 times per year, based on the requirements of State law and the application of generally accepted principles of accounting. (Ord. 6242 § 4, 1982).

**4.76.050 Severability.** If any court shall find any provisions of this chapter or its application to any person or circumstance to be unconstitutional or otherwise invalid such findings shall not affect the validity of all remaining portions of this title or the application of this title to other persons or circumstances. (Ord. 6242 § 5, 1982).

#### **Chapter 4.77**

#### **SERVICE FEES FOR ADMINISTRATION AND OPERATION OF JUVENILE DIVERSION SERVICES**

**Sections:**

- 4.77.010 Purpose.
- 4.77.020 Fee schedule.
- 4.77.030 Current Expense Fund.
- 4.77.040 Severability.

**4.77.010 Purpose.** The purpose of this chapter is to authorize the superior court to assess service fees to cover the costs of the administration and operation of juvenile diversion services authorized by Chapter 171 Laws of Washington 1993 and RCW 13.40. Such service fees shall be the responsibility of the party or parties requesting the service. No juvenile who is eligible for diversion, as provided in RCW 13.40, may be denied diversion services based on an inability to pay for the services. (Ord. 11135 § 1, 1993).

**4.77.020 Fee schedule.** The superior court shall prepare and adopt a fee schedule charging no more than one hundred seventy-two dollars per case to cover the costs of the administration and operation of juvenile diversion services provided under chapter 13.40 RCW. The parent or legal guardian of a juvenile who receives diversion services must pay for the services based on the parent's or guardian's ability to pay. The director of the department of finance and the superior court, having fully complied with the provision of K.C.C. chapter 2.98, are authorized to implement procedures, for cause, to waive all or part of the fees based on an applicant's showing of bona fide hardship. Collection of the service fee shall be the responsibility of the superior court and the department of finance. Should it prove necessary, the prosecuting attorney shall assist the superior court and the department of finance in collection of the fee. (Ord. 13330 § 6, 1998; Ord. 12076 § 57, 1995).

**4.77.030 Current Expense Fund.** The superior court and the director of the department of finance shall cause any such fee so collected to be placed into the current expense fund of the county no less than twelve times per year, based on the requirements of State law and the application of generally accepted principles of accounting. (Ord. 12076 § 58, 1995).

**4.77.040 Severability.** If any court shall find any provision of this chapter or its application to any person or circumstance to be unconstitutional or otherwise invalid such findings shall not affect the validity of all remaining portions of this title or the application of this title to other person or circumstances. (Ord. 11135 § 4, 1993).

#### **Chapter 4.78**

#### **COMPUTER ACCESS SERVICE FEE IN JUDICIAL ADMINISTRATION**

**Sections:**

- 4.78.010 Purpose.
- 4.78.020 Charges.
- 4.78.030 Ownership.
- 4.78.040 Collection of fees.

**4.78.010 Purpose.** The purpose of this chapter is to authorize the King County department of judicial administration to assess an access fee for organizations requiring a dedicated computer terminal in the King County Courthouse for cause number and case filing research. (Ord. 8364 § 1, 1987).

**4.78.020 Charges.** Dedicated computer terminal charges shall be \$300.00 per month per computer terminal, to cover all costs, including obtaining the terminals from the State of Washington, maintenance charges, utility expenses, and ongoing training of users by the department of judicial administration staff. (Ord. 8364 § 2, 1987).

**4.78.030 Ownership.** King County shall retain ownership of the computer terminals. (Ord. 8364 § 3, 1987).

**4.78.040 Collection of fees.** Department of judicial administration shall establish a procedure for the collection of these fees. (Ord. 8364 § 4, 1987).

**Chapter 4.79**  
**FEES FOR SUPERIOR COURT DOMESTIC RELATIONS CASES**  
**FILED UNDER TITLE 26 RCW**

**Sections:**

4.79.010 Establishment and purpose.

**4.79.010 Establishment and purpose.** The King County council hereby establishes a surcharge of ten dollars to superior court filing fees for domestic relations cases filed under Title 26 RCW and user fees including a charge of fifty cents per page for forms to be used for funding the courthouse facilitator program which provides basic services to pro se litigants in family law cases. This surcharge shall be collected by the superior court and the clerk of the superior court which shall establish a procedure for collection and segregation of this surcharge in accordance with chapter 26.12 RCW. (Ord. 13330 § 8, 1998; Ord. 11136 § 1, 1993).

**Chapter 4.80**  
**SERVICE FEES FOR USE OF COMPUTER FACILITIES AND EQUIPMENT**

**Sections:**

4.80.010 Definitions.

4.80.020 Fee Schedules.

**4.80.010 Definitions.** For the purpose of this chapter:

A. "CASH-ON-DELIVERY (COD) CUSTOMER" means any person, business or other group that has no charge account established and is required to pay in advance of receiving services.

B. "KING COUNTY CUSTOMER" means any county office, executive department, board, commission or other organizational unit of the county whose available charge account is paid by way of interfund transfer.

C. "NON-COUNTY CUSTOMER" means any municipal office, executive department, board or commission, business or other group that has a charge account established and is billed on a monthly basis.

D. "EFFECTIVE HOUR OR EFFECTIVE SECOND" means the time a machine is performing work for a specific job. The cost for this charge element is computed as follows: rate x time x kilo-bytes or units, as appropriate.

E. "EXECUTE CHANNEL PROGRAM (EXCP)" means a program performed by a computer in which data is read from or written to a storage device. The number of times an EXCP is performed shall be accumulated and used as a unit of measure in the determination of certain fees. (Ord. 6666 § 1, 1984).

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**4.80.020 Fee Schedules.** Effective January 1, 1998:

<b>A. OUTPUT PRODUCTS</b>	
<b>1. Property Batch System Inquiries</b>	
a. Customer Inquiries only	\$ .60 per parcel
b. Name and Address Labels only	.65 per parcel
c. Legal Description Labels only	.65 per parcel
d. Customer Inquiries plus Name and Address Labels	.95 per parcel
e. Customer Inquiries plus Legal Description Labels	.95 per parcel
f. Customer Inquiries plus Name and Address and Legal Description Labels	1.30 per parcel
g. Name and Address Labels plus Legal Description Labels	1.00 per parcel
h. Batch Tax Statements	.70 per parcel
i. Additional Copies of Inquiries, Labels or Statements (regardless of number of copies printed)	.30 per parcel
j. Minimum Charge	25.00 per order
<b>2. Property On-Line System Inquiries</b>	
a. Access Fee for Customer-Owned Terminals	425.00 per month per location
b. Online Property Inquiries	.60 per transaction
<b>3. Property Extracts and Microfiche File</b>	
a. Real Property Master File Extract	\$350.00
b. Real Property Tax Roll on Microfiche	245.00
c. LID Assessment Roll and Master File on Microfiche	245.00
d. LID Assessment Roll and Master File on 8-1/2 x 14-inch paper	245.00
e. LID Assessment Roll Plat to District Cross Reference Report	69.00
f. Residential Characteristic Land File Copy	162.00
g. Residential Characteristic Building File Copy	162.00
h. Residential Characteristic Accessory File Extract	162.00
i. Sales File Copy	220.00
j. Commercial/Industrial Characteristics Land File Extract	162.00
k. Commercial/Industrial Characteristic Building File Extract	162.00
l. Commercial/Industrial Characteristic Condo File Extract	162.00
m. Plat Index File Copy	162.00
n. Current Plat Index (Paper or Fiche)	43.00
o. Property File Copy	162.00

p. Sales History, Purged (Microfiche)	43.00
q. Condominium Report (Microfiche)	43.00
r. Comparable Sales (Microfiche)	100.00
s. Real Property Full Legal Description Extract	200.00
t. Personal Property File Extract	125.00
u. Personal Property Beginning Year Tax Roll (Microfiche)	110.00
4. Voter Registration	
a. Printouts	275.00 base file processing <b>charge plus:</b>
(1) One-Part Paper - All Registered Voters within Precinct	.12 per precinct
(2) Two-Part Paper - All Registered Voters within Precinct	.25 per precinct
(3) Four-Part Paper - All Registered Voters within Precinct	.35 per precinct
<b>or:</b>	
(4) One-Part Paper - New Registrations and Transfers only	.0004 per voter selected
(5) Two-Part Paper - New Registrations and Transfers only	.0008 per voter selected
(6) Four-Part Paper - New Registrations and Transfers only	.0010 per voter selected
b. Name and Address Labels	275.00 base file processing <b>charge plus:</b>
(1) All Registered Voters within Precincts	1.50 per precinct
<b>or:</b>	
(2) New Registrations and Transfers only	.005 per voter selected
c. Standard Magnetic Tape (1600 bits per inch minimum)	275.00 base file processing <b>charge plus:</b>
(1) All Registered Voters within Precincts	.10 per precinct
(2) New Registrations and Transfers only	.0005 per voter selected
d. Certify Tape	11.00 per reel
e. King County Information and Telecommunications Services Supplied Magnetic Tape	30.00 certified check per reel loaned

5. Absentee Abstracts	
a. Printouts	25.00 base file processing <b>charge plus:</b>
(1) One-Part Paper	.025 per printed page
(2) Two-Part Paper	.05 per printed page
(3) Four-Part Paper	.065 per printed page
6. Recording Index Tape	
a. General Index of Daily Recordings Year to date	25.00 per copy
b. Tract Index of Surveys Year to date	25.00 per copy
c. Sales Activity	25.00 per copy
7. Adult Detention	
a. Booking Recap Report	30.00 per month
b. Release Recap Report	15.00 per month
c. Bail Bond Inquiry	.35 per transaction
8. Published Geographic Information Systems (GIS) Data	58.93 per compact disk

B. Special circumstances and requests for output products other than those specified in subsection A. shall be assigned a fixed rate based on the prevailing labor and resource costs.

C. Based on their unique requirements, cash-on-delivery and non-King County agencies may be assessed a fee of up to 10 percent to cover undistributed overhead. (Ord. 12918 § 1, 1997: Ord. 11131 § 1, 1993: Ord. 10651 § 1, 1992: Ord. 10173 § 1, 1991: Ord. 9874 § 1, 1991: Ord. 9222 § 1, 1989: Ord. 8751 § 1, 1988: Ord. 8326 § 1, 1987: Ord. 7946, 1987: Ord. 7421 § 1, 1985: Ord. 7011 § 1, 1984: Ord. 6666 § 2, 1984).

**Chapter 4.82**  
**SURCHARGE ON DISTRICT COURT CIVIL FILING FEES**

**Sections:**

- 4.82.010 Surcharge established -- collection.
- 4.82.020 Surcharge - small claims court.

**4.82.010 Surcharge established -- collection.** The King County council hereby establishes a surcharge of ten dollars to district court civil filing fees to be used for funding dispute resolution services. This surcharge shall be collected by the King County district court which shall establish a procedure for collection and segregation of this surcharge in accordance with chapter 7.75 RCW. (Ord. 13662 § 2, 1999: Ord. 12214 § 1, 1996: Ord. 11158 § 1, 1993: Ord. 10670 § 1, 1992: Ord. 9916 § 1, 1991).

**4.82.020 Surcharge - small claims court.** The King County council hereby establishes a surcharge of \$11.00 to small claims court filing fees to be used for funding dispute resolution services. This surcharge shall be collected by the King County district court which shall establish a procedure for collection and segregation of this surcharge in accordance with RCW 7.75. (Ord. 12214 § 2, 1996).

**Chapter 4.83**  
**DEPARTMENT OF JUDICIAL ADMINISTRATION FEES**

**Sections:**

- 4.83.010 Fee – provision of voucher system for payment of services.
- 4.83.020 Fee – returning paper documents after documents electronically scanned.

**4.83.010 Fee – provision of voucher system for payment of services.** A. The department of judicial administration is hereby authorized to assess a fee for the service of providing a voucher system for payment of services provided by the department.

B. The fee assessed shall be ten percent of the yearly charges to the voucher account, to cover some of the expenses involved in processing the vouchers and sending invoices.

C. The department of judicial administration shall establish a procedure for the collection of these facts. (Ord. 13662 § 9, 1999).

**4.83.020 Fee – returning paper documents after documents electronically scanned.** A. The department of judicial administration is hereby authorized to assess a fee for the service of returning paper documents to the filing party after the document has been electronically scanned.

B. The fee assessed shall be ten dollars per document, to cover the costs associated with providing this service.

C. The department of judicial administration shall establish a procedure for the collection of these fees. (Ord. 13662 § 11, 1999).

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**Chapter 4.84**  
**REGISTRATION OF BONDS**

**Sections:**

- 4.84.010 Definitions.
- 4.84.020 Adoption of registration system.
- 4.84.030 Statement of transfer restrictions.
- 4.84.040 Ratification.

**4.84.010 Definitions.** The following words shall have the following meanings when used in this chapter:

- A. The term "bond" or "bonds" shall have the meaning defined in section 2(1), chapter 167, Laws of 1983, as the same may be from time to time amended.
- B. The term "county" shall mean King County, Washington.
- C. The term "fiscal agencies" shall mean the duly appointed fiscal agencies of the State of Washington serving as such at any given time.
- D. The term "obligation" or "obligations" shall have the meaning defined in section 2(3), chapter 167, Laws of 1983, as the same from time to time may be amended.
- E. The term "registrar" shall be the person or persons designated by the county to register ownership of bonds or obligations under this chapter. (Ord. 6803 § 1, 1984).

**4.84.020 Adoption of registration system.** The county adopts the following system of registering the ownership of its bonds and obligations.

A. **Registration Requirement.** All bonds and obligations offered to the public, having a maturity of more than one year and issued by the county after June 30, 1983, on which the interest is intended to be exempt from federal income taxation, shall be registered as to both principal and interest as provided in this chapter.

B. **Method of Registration.** The registration of all county bonds and obligations required to be registered shall be carried out either by:

- 1. a book entry system of recording the ownership of the bond or obligation on the books of the county or the fiscal agencies, whether or not a physical instrument is issued; or
- 2. by recording the ownership of the bond or obligation and requiring as a condition of the transfer of ownership of any bond or obligation the surrender of the old bond or obligation and either the reissuance of the old bond or obligation or the issuance of a new bond or obligation to the new owners. No transfer of any bond or obligation subject to registration requirements shall be effective until the name of the new owner and the new owner's mailing address, together with such other information deemed appropriate by the registrar, shall be recorded on the books of the registrar.

C. **Denominations.** Except as may be provided otherwise by the ordinance authorizing their issuance, registered bonds or obligations may be issued and reissued in any denomination up to the outstanding principal amount of the bonds or obligations of which they are a part. Such denominations may represent all or a part of a maturity or several maturities and on reissuance may be in smaller amounts than the individual denominations for which they are reissued.

D. **Appointment of Registrar.** Unless otherwise provided in the ordinance authorizing the issuance of registered bonds or obligations, the director of

the department of finance of King County shall be the registrar for all registered interest-bearing warrants, installment contracts, interest-bearing leases and other registered bonds or obligations not usually subject to trading and the fiscal agencies shall be the registrar for all other county bonds and obligations.

**E. Duties of Registrar.**

1. The registrar shall serve as the county's authenticating trustee, transfer agent, registrar and paying agent for all registered bonds and obligations for which he, she, or it serves as registrar and shall comply fully with all applicable federal and state laws and regulations respecting the carrying out of those duties.

2. The rights, duties, responsibilities and compensation of the registrar shall be prescribed in each ordinance authorizing the issuance of the bonds or obligations, which rights, duties, responsibilities and compensation shall be embodied in a contract executed by the director of the King County department of finance and the registrar. Except in instances when the fiscal agencies serve as registrar, the county adopts by reference the contract between the state finance committee of the State of Washington and the fiscal agencies in lieu of executing a separate contract and prescribing by ordinance the rights, duties, obligations and compensation of the registrar. When the director of the King County department of finance serves as registrar, a separate contract shall not be required.

3. In all cases when the registrar is not the fiscal agencies and the obligation is assignable, the ordinance authorizing the issuance of the registered bonds or obligations shall specify the terms and conditions of:

- a. making payments of principal and interest;
- b. printing any physical instruments, including the use of identifying numbers or other designation;
- c. specifying record and payment dates;
- d. determining denominations;
- e. establishing the manner of communicating with the owners of the bonds or obligations;
- f. establishing the methods of receipting for the physical instruments for payment of principal, the destruction of such instruments and the certification of such destruction;
- g. registering or releasing security interests, if any; and
- h. such other matters pertaining to the registration of the bonds or obligations authorized by such ordinance as the county may deem to be necessary or appropriate. (Ord. 12076 § 59, 1995).

**4.84.030 Statement of Transfer Restrictions.** Any physical instrument issued or executed by the county subject to registration under this chapter shall state on its face that the principal of and interest on the bonds or obligations shall be paid only to the owner thereof registered as such on the books of the registrar as of the record date defined in the instrument and to no other person, and that such instrument, either principal or interest, may not be assigned except on the books of the registrar. (Ord. 6803 § 4, 1984).

**4.84.040 Ratification.** Any act done pursuant to the authority and prior to the effective date of this chapter is approved, ratified and confirmed. (Ord. 6803 § 5, 1984).

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**Chapter 4.88**  
**FEES FOR COPIES OF CERTAIN MEDICAL EXAMINER REPORTS**

**Sections:**

- 4.88.010 Fees established.  
 4.88.020 Fees waived.

**4.88.010 Fees established.** Effective January 1, 1994, the following fees are added to the King County code and are hereby established.

A. Copies of medical examiner autopsy reports - fee. Any person, agent or company who requests and receives a copy of an autopsy report in accordance with RCW 68.50.105 shall be charged a fee of twenty dollars (\$20.00).

B. Copies of medical examiner determinations - fee. Any person, agent or company who requests and receives a copy of a determination shall be charged a fee of ten dollars (\$10.00). (Ord. 11137 § 1, 1993).

**4.88.020 Fees waived.** The director of public health is authorized to waive the fees established by this section, when said reports are requested and received by the decedent's attending physician or by law enforcement agencies or officials conducting criminal investigations or prosecutions. (Ord. 11137 § 1, 1993).

**Chapter 4.90**  
**SEWER RATES**

**Sections:**

- 4.90.010 Sewer rate.  
 4.90.011 Monetary requirements for the disposal of sewage; establishment of the sewer rate for the fiscal year beginning January 1, 2001 and ending December 31, 2001  
 4.90.020 Financial plan.  
 4.90.030 Equity among county and non-county customers.

**4.90.010 Sewer rate.** Having determined the monetary requirements for the disposal of sewage, the council hereby adopts a 2000 sewer rate of nineteen dollars and fifty cents. Once a sewer rate ordinance becomes effective, the clerk of the council is directed to deliver a copy of that ordinance to each agency having an agreement for sewage disposal with King County. (Ord. 13570 § 3, 1999: Ord. 13227 § 2, 1998: Ord. 12817 § 2, 1997: Ord. 12353 § 2, 1996).

**4.90.011 Monetary requirements for the disposal of sewage; establishment of the sewer rate for the fiscal year beginning January 1, 2001 and ending December 31, 2001.** The council hereby determines the monetary requirements for the disposal of sewage as follows:

Administration, operating, maintenance repair and replace (net of other income):	\$64,461,000.
Establishment and maintenance of necessary working capital reserves:	\$371,260.
Requirements of revenue bond resolutions (not included in above items and net of interest income):	<u>\$101,063,000.</u>
TOTAL	\$165,895,260.

Having determined the monetary requirements for the disposal of sewage, the council also hereby adopts a 2001 sewer rate of \$19.75 pr residential customer equivalent per month. Prior to July 1, 2000, a copy of Ordinance 13688 shall be delivered to each agency having an agreement for sewage disposal with King County.  
 (Ord. 13688 § 2, 1999).

**4.90.020 Financial plan.** The council hereby adopts a financial plan for the 1996 water quality program which includes a rate not to exceed \$20.30 to satisfy the financial obligations of the wastewater management program. The executive shall prepare the 1996 water quality budget and determine specific monetary requirements of the 1996 sewer program in accordance with this directive. Prior to July 1, 1995, the county will enact an ordinance describing specific monetary requirements for the 1996 water quality program and copies shall be distributed to each component agency having an agreement for sewage disposal with King County. (Ord. 11377 § 2, 1994).

**4.90.030 Equity among county and non-county customers.** Council affirms historic Metro policies to equally share responsibilities, opportunities, costs and risks associated with the wastewater management program among all component agencies. The executive shall annually prepare an assessment of system equity in accordance with the following requirements to ensure that King County customers do not bear a disproportionate share of system costs and risks as compared to customers served outside King County. Such report will identify:

A. The annual and accrued sewer rate benefit associated with use of King County general obligation bonds on the sewer rate as compared to an estimated rate based exclusively on revenue bond issuance beginning January 1, 1994; and

B. An estimate of the annual and accrued cash value of the rate benefit to non-King County customers listed by component agency as compared to an estimated rate based exclusively on revenue bond issuance; and

C. Status of efforts made to resolve any inequities identified between King County and non-King County component agencies during the year.

D. Status of efforts made by adjoining jurisdictions or non-King County component agencies to help King County locate biosolid handling and disposal facilities within their jurisdictional boundaries; and

E. The executive shall not amend or modify any agreement with a component agency serving non-King County residents unless such agreement also includes provisions to resolve any inequities favoring non-King County customers as described in the annual report. (Ord. 11377 § 3, 1994).

## **Chapter 4.92 FEES FOR RETURNED CHECKS**

### **Sections:**

4.92.010 Purpose.

**4.92.010 Purpose.** The purpose of this chapter is to authorize agencies of King County to assess a charge of \$25.00 per check dishonored by nonacceptance or nonpayment, pursuant to RCW 62A.3-515.

Any King County department or agency which receives payment by check may establish a procedure for the collection of this fee. (Ord. 11140 § 1-2, 1993; Ord. 8328 § 1, 1987).

## **Chapter 4.94 NOXIOUS WEED CONTROL PROGRAM ASSESSMENT**

### **Sections:**

4.94.010 Assessment.

**4.94.010 Assessment.** A. An assessment for the King County noxious weed control program of \$0.85 per parcel and \$0.09 per acre on all property not classified as forest land shall be imposed annually. Property classified as forest land, as defined in RCW 84.33.035, which is used solely for the planting, growing or harvesting of trees and which is typified by canopies so dense as to prohibit the growth of an understory shall be assessed at the rate of \$0.085 per parcel and \$0.009 per acre.

B. The amount of such assessment shall constitute a lien against any property for which the assessment has not been paid by the date it is due, as provided in RCW 17.10.240. A notice of lien shall be sent to each owner of such property. (Ord. 13325 §§ 1 and 2, 1998).

## **Chapter 4.96**

### **DEPARTMENT OF COMMUNITY AND HUMAN SERVICES FEES**

#### **Sections:**

4.96.010 Fees – addiction treatment – billing of third party payors – Cedar Hills – reduction of fees.

**4.96.010 Fees – addiction treatment – billing of third party payors – Cedar Hills – reduction of fees.** To provide for a portion of the costs and expenses for the provision of addiction treatment, the director of the department of community and human services shall charge and collect fees according to the following guidelines:

A. Before billing a client fee, the department of community and human services shall identify potential third party payors, which shall include, but not be limited to, private insurance, Medicare, Medicaid, the Department of Veterans Affairs and programs of the state of Washington Department of Social and Health Services. Third-party payors shall be billed at full charge, according to this fee schedule, but the Department of Social and Health Services shall not be charged in excess of the maximum applicable Title XIX reimbursement levels for eligible patients. Third parties who annually refer multiple clients may be provided a reduced rate based on volume and provision of shared services.

The director of the department of community and human services is authorized to accept such agreed-upon third-party payment as payment in full for services or to establish a client copayment which is subject to client ability to pay.

B. The full fees for the services provided at Cedar Hills addiction treatment program are imposed as follows:

Intensive treatment	\$135 per day
Long-term treatment	\$106 per day
Residential recovery home treatment	\$ 78 per day
Co-occurring disorder add-on rate	\$ 50 per day
Admission evaluation	\$225 per evaluation
Psychiatric evaluation	\$130 per hour
Medical services	At Title XIX rates
Pharmaceuticals	Actual cost, plus 10% administrative fee or \$10 administrative fee, whichever is less
Laboratory Tests	Actual cost, plus 10% administrative fee or \$20 administrative fee, whichever is less
Medical emergency (911) response	Actual cost

C. The director of the department of community and human services is authorized to charge and collect a reduced amount for low-income persons whose income, adjusted for family size, is at or less than eighty percent of the state of Washington median income. Persons who are determined to be indigent, by reason of receiving public assistance shall not be charged a fee. (Ord. 13663 § 2, 1999).

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